



TOWN OF PALM BEACH

Town Manager's Office
TOWN COUNCIL MEETING

**TOWN HALL
COUNCIL CHAMBERS - SECOND FLOOR
360 SOUTH COUNTY ROAD**

AGENDA

MAY 11, 2021

9:30 AM

**To Participate via Zoom, please click on the link below:
<https://zoom.us/j/96817194629>**

Welcome

For information regarding this agenda and the procedures for public participation at Town Council Meetings, please refer to the end of this agenda.

I. CALL TO ORDER AND ROLL CALL

Danielle H. Moore, Mayor
Margaret A. Zeidman, President
Bobbie Lindsay, President Pro Tem
Julie Araskog
Ted Cooney
Lew Crampton

II. INVOCATION AND PLEDGE OF ALLEGIANCE

III. MODIFICATIONS TO THE AGENDA

IV. APPROVAL OF AGENDA

V. RECOGNITIONS

- A.** Recognition of Rosemary Carpenter's Service on the Code Enforcement Board from April, 2017 to April, 2021
- B.** Recognition of Matthew Natale's Service on the Code Enforcement Board from December, 2013 to April, 2021

VI. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

- A.** Presentations by the Applicants and Appointment to the Architectural Commission (ARCOM) Page 8
Queenester Nieves, CMC, Town Clerk

VII. COMMENTS OF MAYOR DANIELLE H. MOORE

VIII. COMMENTS OF TOWN COUNCIL MEMBERS

IX. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE

X. APPROVAL OF CONSENT AGENDA (SEE NOTE 5)

A. MINUTES

- 1. Town Council Meeting Minutes Page 34
Queenester Nieves, CMC, Town Clerk
 - a. April 13, 2021, Town Council Meeting Minutes
 - b. April 14, 2021, Town Council Development Review Meeting Minutes
- 2. Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of April 28, 2021. Page 86
Wayne Bergman, Director of Planning, Zoning and Building

B. RESOLUTIONS

- 1. RESOLUTION NO. 041-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Purchase Order to Ten-8 for the Purchase of a Fire Rescue Ambulance in the Amount of \$254,336 and Establishing a Project Budget of \$264,336. Page 135
Dean Mealy, Purchasing Manager
- 2. RESOLUTION NO. 042-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Purchase Order to Watchguard for Body Worn Cameras and Evidence Management Software for a Five Year Subscription Award in the Amount of \$146,280. Page 182
Dean Mealy, Purchasing Manager
- 3. RESOLUTION NO. 043-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Purchase of Seventy-two Pairs of Gloves for Fire Rescue Page 197

Utilizing a Grant in the Amount of \$3,780 which has a 30% Match Requirement of \$1,620.

Dean Mealy, Purchasing Manager

4. RESOLUTION NO. 044-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Residents of Via Palma to Engineer and Design Roadway Improvements Under Section 106-46 of the Town's Code of Ordinances and Accept Donation for Construction of said Improvements. Page 205

H. Paul Brazil, P.E., Director of Public Works

5. RESOLUTION NO. 052-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town of Palm Beach to Join With the State of Florida and Other Local Governmental Units as a Participant in the Florida Memorandum of Understanding and Formal Agreements Implementing a Unified Plan. Page 221

Nicholas Caristo, Chief of Police

C. OTHER

1. Request to Endorse Palm Beach County's Bonefish Cove and Palm Beach Resilient Islands Restoration Projects and Approve Waivers to Town Code for Construction Dates, Hours, and Noise in Lake Worth Lagoon Page 310

H. Paul Brazil, P.E., Director of Public Works

2. Request to Consider Ordinance No. 08-2021 at a Public Hearing on Wednesday, May 12, 2021, Prior to 5:00 p.m. Page 327

Wayne Bergman, Director of Planning, Zoning and Building

3. Request to Consider Ordinance No. 12-2021 at a Public Hearing on Wednesday, May 12, 2021, Prior to 5:00 p.m. Page 329

Wayne Bergman, Director of Planning, Zoning and Building

4. Acceptance of Donation for the Police Department from an Anonymous Donor Page 331

Nicholas Caristo, Chief of Police

XI. BOARD/COMMISSION ANNUAL REPORT

- A. Annual Report of the Code Enforcement Board Page 336

Bram Majtlis, Vice Chair

- B. Annual Report of the Planning and Zoning Commission Page 340

Michael Ainslie, Chair

XII. REGULAR AGENDA

- A. **Matters Pulled From Consent Agenda: If needed**

- B. **Old Business**

1. COVID-19 Update
Kirk W. Blouin, Town Manager
TIME CERTAIN: 11:00 AM

Page 344

- a. Report on COVID-19 Infections, Hospitalizations and Vaccinations
Darrel Donatto, Fire Rescue Chief

- b. Discussion Regarding State of Florida Executive Order 21-102

- c. Discussion Regarding Future Board and Commission Meetings

- d. RESOLUTION NO. 045-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Concurring with the Request of the Town's Chief of Police, to Extend the Chief's Declaration of the Existence of a State of Emergency Within the Corporate Limits of the Town to June 8, 2021, Unless Earlier Terminated by the Chief of Police, at Which Time the Town Council Will Address the Need for any Extension of the Declaration of Emergency; Providing for an Effective Date.

2. Town-Wide Undergrounding Project
Patricia Strayer, Town Engineer

Page 353

- a. Review of Project and Dashboard, Summary of Project Status

- b. RESOLUTION NO. 046-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute Easements and Use Agreements Between the Town of Palm Beach and Florida Power & Light (FPL) Upon Town Owned Land Located at 320 South Lake Drive and 340 Seaview Avenue.

3. Town Marina Update
Dean Mealy, Purchasing Manager

Page 371

- a. RESOLUTION NO. 047-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Waiver of Competitive Bid and Award a Change Order to Murray Logan Construction, Inc. for the Town Marina Project – Lake Drive Park, Increasing Purchase Order No. 200662 for Materials, Labor and Installation Associated with Improvements in the Amount of \$3,635,044 and Establishing a Project Budget of \$4,007,551.

- b. RESOLUTION NO. 048-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Increasing Purchase Order No. 190332 to W.F. Baird & Associates in the Amount of \$46,116, and Establishing a Project Budget of \$50,727 for Construction Administration Services Associated with the Town Marina Project - Lake Drive Park Improvements.

c. RESOLUTION NO. 049-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Waiver of Competitive Bid for the Town Marina Project to HUB Parking Technology in the Amount of \$90,062, and Establishing a Project Budget of \$99,062.

4. Update and Request for Direction Regarding the Proposed Addition of Stairs on South Side of Memorial Fountain Page 390
Jay Boodheshwar, Deputy Town Manager

C. New Business

1. Proposed Changes to Town Caucus and Qualifying Date Page 429
Queenester Nieves, CMC, Town Clerk
2. RESOLUTION NO. 053-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Designating the Town Clerk, Deputy Town Clerk and Town Manager or his/her Designee of the Town of Palm Beach to Serve as the Election Canvassing Board for the Town of Palm Beach. Page 448
Queenester Nieves, CMC, Town Clerk
3. Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended September 30, 2020 Page 451
Jane Le Clainche, Director of Finance

XIII. ORDINANCES

A. Second Reading

1. Budget Amendment for Costs Associated with Staffing for the Town Marina and Improvements to Lake Drive Park Page 690

ORDINANCE NO.11-2021 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Providing for an Amendment to the Town's Budgets Adopted for the Fiscal Year Commencing October 1, 2020, and Providing an Effective Date.

Jane Le Clainche, Director of Finance

B. First Reading

1. Proposed Amendment of Town Code to Permit Off-Leash Dogs from Dawn to 9:00 am on Beaches Between Sunset Avenue and Wells Road Page 696

ORDINANCE NO. 13-2021 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 10 of the Town Code of Ordinances, Animals, Article II, Dogs And Cats, At Section 10-43, Running At Large Prohibited; Further Amending Chapter 74 of the Town Code of Ordinances, Parks and Recreation, Article II, Beach and Aquatic Activities, Division 3, Regulation of Use of Public Beaches; At Sec. 74-191,

Animals Prohibited, so as to Add an Exception to Permit Unleashed Dogs on Public Beaches Between Sunset Avenue and Wells Road from Dawn To 9:00am; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing For Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

XIV. ANY OTHER MATTERS

XV. ADJOURNMENT

PLEASE TAKE NOTE:

- Note 1:** Please submit written comments/materials to council@townofpalmbeach.com or in person to the Town Clerk's Office, located at Town Hall, 360 South County Road. No written materials received after 3:30 p.m. on the Wednesday immediately prior to a monthly Town Council meeting will be included in the back-up binders distributed to the Mayor and Town Council in preparation for that meeting. Written materials received after 3:30 p.m. on Wednesday will be separately distributed to the Mayor and Town Council; however, depending upon the length of the materials, the time of submittal, and other circumstances, the Mayor and Town Council may not be able to read and consider such late submittals prior to acting upon the policy matter(s) which they address.
- Note 2:** The progress of this meeting may be monitored by visiting the Town's website (townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions regarding that feature, please contact the Office of Information Technology (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.
- Note 3:** If a person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings. 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.
- Note 4:** Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days before this meeting.
- Note 5:** Items listed on the Consent Agenda will be approved by one motion of the Town Council, unless the Mayor or an individual Council Member requests that any item(s) be moved to the Regular Agenda and individually considered.
- Note 6:** All back-up material for the items listed on the agenda are posted to the Town's website and emailed to all Stay Informed subscribers on the Friday before the Town Council meeting. To access the back-up

materials and/or subscribe to the Stay Informed list, please visit the Town's website (townofpalmbeach.com).

PROCEDURES FOR PUBLIC PARTICIPATION

Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you.

PUBLIC HEARINGS: Any citizen is entitled to be heard on an official agenda item under the section entitled "Public Hearings," subject to the three minute limitation.

COMMUNICATIONS FROM CITIZENS: Any citizen is entitled to be heard concerning any matter under the section entitled "Communications from Citizens," subject to the three minute limitation. The public also has the opportunity to speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion.

OTHER AGENDA ITEMS: Any citizen is entitled to be heard on any official agenda item when the Town Council calls for public comments, subject to the three minute limitation.

Town Council Meetings are public business meetings and, as such, the Town Council retains the right to limit discussion on any issue.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Board and Commissions Presentations and Appointments

Agenda Title

Presentations by the Applicants and Appointment to the Architectural Commission (ARCOM)

Presenter

Queenester Nieves, CMC, Town Clerk

ATTACHMENTS:

- ▣ **Memorandum Dated May 3, 2021, from Queenester Nieves, CMC, Town Clerk**
- ▣ **Attendance Record**
- ▣ **Status Sheet**
- ▣ **Sample Ballot**
- ▣ **Application - Elizabeth Connaughton**
- ▣ **Application - M. Jane Gaillard**
- ▣ **Application - Julie Herzig**
- ▣ **Application - Ann Biggs Jackson**
- ▣ **Application - Richard Sammons**

TOWN OF PALM BEACH

Information for Town Council Meeting on May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

FROM: Queenester Nieves, CMC, Town Clerk

RE: Architectural Commission Appointment of Alternate Member

DATE: May 3, 2021

STAFF RECOMMENDATION

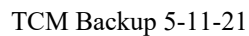
Staff recommends that the Town Council review the attached applications and appoint one (1) alternate member to the Architectural Commission (ARCOM). This member will fill the vacancy created when Edward “Ted” Cooney was elected to the Town Council.

GENERAL INFORMATION

The Town Clerk’s office has received five (5) applications seeking **NEW APPOINTMENT** from the following:

1. Elizabeth Connaughton – 226 Brazilian Avenue, Apt. 3C, Palm Beach, FL;
2. M. Jane Gaillard – 44 Cocoanut Row, Palm Beach, FL;
3. Julie Herzig – 150 Bradley Place, Palm Beach, FL;
4. Ann Biggs Jackson – 135 Seaview Avenue, Palm Beach, FL;
5. Richard Sammons – 455 Worth Avenue, Palm Beach, FL.

cc: Wayne Bergman, Director of Planning, Zoning and Building



MEMBERS

ALTERNATE MEMBERS

LEGEND P=PRESENT

^ Elected to Town Council

10

ARCHITECTURAL COMMISSION (ARCOM)

Next appointment: **May 11, 2021, Town Council meeting**

Openings advertised via news release: **March 22, 2021**

Deadline to submit applications: **Friday, April 30, 2021, by 5:00 p.m.**

Number of openings: **1 alternate member**

Applicants

<u>NAME</u>	<u>SEEKING</u>
Elizabeth Connaughton	New Appointment
M. Jane Gaillard	New Appointment
Julie Herzig	New Appointment
Ann Biggs Jackson	New Appointment
Richard Sammons	New Appointment

Current members and open seats

<u>NAME</u>	<u>TERM EXPIRES</u>
<u>Regular Members</u>	
Michael B. Small (Chair)	March, 2022
John David Corey (Vice Chair)	March, 2024
Alexander C. Ives	March, 2022
Maisie Grace	March, 2023
Betsy Shiverick	March, 2023
Thomas Kirchhoff (Architect)	March, 2024
Jeffery W. Smith (Architect)	March, 2024
<u>Alternate Members</u>	
Katherine Catlin	March, 2022
Dan Floersheimer	March, 2022
Vacant	March, 2022

Highlighted in yellow=term currently expiring/vacant

***=Applied for reappointment**

****=Applied for appointment from alternate member to regular member**

*****=Termed out**

**BALLOT FOR APPOINTMENT OF ALTERNATE MEMBER
TO THE ARCHITECTURAL COMMISSION (ARCOM)
Town Council Meeting on May 11, 2021**

Position to be filled:

1 Alternate Member

Please circle 1 from the list of names appearing below

Individuals Who Have Submitted Applications

(Listed alphabetically)

Elizabeth Connaughton

M. Jane Gaillard

Julie Herzig

Ann Biggs Jackson

Richard Sammons

Signature of Town Council Member:

Town Council Member



TOWN OF PALM BEACH

APPLICATION FOR SERVICE ON

RECEIVED

APR 30 2021

Town Clerk's Office

ARCHITECTURAL COMMISSION (ARCOM)

Please complete this application by typing or printing legibly in ink. Applications should be submitted to the Town Clerk (360 South County Road, Palm Beach, FL 33480, via facsimile 561-838-5417, or via e-mail addressed to townclerk@townofpalmbeach.com) no later than 5 p.m., 11 calendar days prior to the Town Council meeting in which the appointment will be considered. Completion of this application requires the applicant to review certain Town documents as noted in this application. To review or obtain a copy of the documents please contact the Town Clerk's Office (561-838-5416). Please feel free to attach any additional background information to this application form. (Please be advised that members of the Architectural Commission must file an annual financial disclosure form per State law.)

Name: Elizabeth Connaughton Residence Address: 226 Brazilian Ave Apt 3C, PB
Mailing Address: 226 Brazilian Ave Apt 3C, PB Home Telephone: (561) 346-4706
E-mail Address: lizzi@lizziconnaughton.com Work Telephone: (561) 346-4706

I am a registered voter of the Town of Palm Beach EAC (please initial) [Signature]

Appointment to ARCOM requires the applicant to be a registered voter in the Town of Palm Beach. Please attach a copy of BOTH SIDES of your Voter Registration card with your application. Failure to provide the copy of the required voter registration card shall be grounds for rejection of the application.

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

See Attached

2. How many meetings of the Architectural Commission have you attended in the last year? none

3. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

Graduate Studies Committee, Notre Dame - Elected by my peers to help better the graduate curriculum.

4. Please indicate if there are any periods of time for which you will be unavailable for meetings.

N/A

RECEIVED
APR 8 2017
5. Do you have any personal experience with requesting approvals from the Town's Architectural Commission? (Please explain) No, only second hand through my parent's building of their home in the North End.

6. Are you a member of any of the following organizations? (Check all that apply)

- | | |
|--|--|
| ☐ Palm Beach Chamber of Commerce | ☒ Preservation Foundation of Palm Beach |
| ☐ Palm Beach Civic Association | ☐ North End Property Owners Association |
| ☐ Citizens' Association of Palm Beach | ☐ Neighborhood Alliance of Palm Beach |
| | ☒ Other <u>Institute of Classical Art and Architecture, FL</u> |

7. Present occupation. Artist, Architectural Designer No. of years. 1

Employer. Self-employed

8. Past occupation(s). Architectural Designer No. of years. 2

Employer(s). Merrill, Pastor and Colgan Architects, Vero Beach, FL

9. Are you currently a Registered Architect in the State of Florida? ☐ Yes ☒ No

Are you currently a Registered Architect in another state? ☐ Yes ☐ No

If So, in which state are you currently registered? _____

10. Do you have a degree in, or have you taken courses in, any of the following fields of study: (Check all that are applicable)

- | | |
|---|---|
| ☒ Architecture | ☒ History |
| ☒ Landscape Architecture/Design | ☒ Design |
| ☒ Architectural History | ☒ Building Construction |

11. Please provide details regarding your educational background.

Bachelor of Arts from Boston College majoring in Philosophy, Economics, and Studio Art

Master of Architecture, and Master of Architectural Design and Urbanism (dual degree) from

Notre Dame. One-year study abroad in architecture & urbanism in Rome with Notre Dame

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

See Attached

13. To enable Town Council to consider potential conflicts of interest, please provide the following information regarding family members who live and/or work in the Town of Palm Beach, including your spouse, parents, siblings or children.

Family Member Name	Relationship	Address	Occupation	Employer
Dragana Connaughton	Mother	267 Merrain Rd	Real Estate Agent	Sotheby's Int. Realty
Richard Connaughton	Father	267 Merrain Rd	Investments	Self-Employed/Retired
Nicole Connaughton	Sister	226 Brazilian 3A	Furniture Design	Walker Zabriskie
Cameron Lickle	Brother	111 Dunbar Rd	Sports Management	Self-Employed

14. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? No

15. If you are currently serving on a Town board, commission, or committee, please identify it in the space below and check the box that indicates you will resign from that position if you are appointed to the position you are seeking in this application.

☐ I will resign from the _____ if I am appointed to the position I am seeking in this application.
board/commission/committee

16. In the event you are applying to be a Regular Member of ARCOM and you are not successful, will you accept appointment as an Alternate Member of ARCOM should the Town Council wish to appoint you as an Alternate Member?

☐ Yes ☐ No

The following information is needed to facilitate Town reporting requirements in Florida Statute 760.80. Please check one in each category.

RACE

- ☐ African American ☐ Native American
☐ Asian American ☒ Caucasian
☐ Hispanic American ☐ Not known

GENDER

☐ Male ☒ Female

PHYSICALLY DISABLED

☐ Yes ☒ No

I hereby certify that I have read the sections of the Town Code of Ordinances for the particular board/commission/committee that I have selected above and have noted the description of the board/commission/committee and its members' duties, and further I have read the regulations concerning absences and conflicts of interests. I certify the information given by me is true and complete to the best of my knowledge and belief. I understand that any falsification of material facts will be grounds for rejection of this application or dismissal after appointment.

SIGNATURE: Elizabeth Connaughton DATE: 4/30/21

Please provide a copy of BOTH SIDES of your Palm Beach County Voter Registration card, which shows your Town of Palm Beach address, with your application.

Please note that Board/Commission applications will expire on December 15 of each year.

ARCHITECTURAL COMMISSION (ARCOM)

ARCOM reviews and approves modifications to any existing structures visible from public rights-of-way, new construction, and landscaping. The seven regular members and three alternate members are Town registered voters appointed by the Town Council. Regular members are appointed for three-year terms and no member may serve more than two consecutive terms. Members are appointed on the basis of experience in art, architecture, community planning, land development, real estate, landscape architecture, or other relevant business, profession, or civic interest. At least two members, but not more than three members, shall be registered architects in the state. In the event there are, in the discretion of the town council, no bona fide applicants who are registered architects in the State of Florida, the town may solicit and appoint architects registered outside the State of Florida to fill one of the architect seats.

ELIZABETH (LIZZI) CONNAUGHTON
ARCOM APPLICATION
APRIL 30, 2021

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

As a long time Palm Beacher, I understand this town on a deeply personal level - as a home, as a place for public and social life, and, as I've grown up, as a center for design. After receiving my education in traditional architecture and urban design from Notre Dame, and work experience with Scott Merrill, I'd like to put my background to use in stewardship of this community.

Though I am not yet a licensed architect, I have a deep and unique understanding of both traditional (classical) architecture and urbanism - a skill gained through my education, a foundation that nearly all American architecture schools omit, and of course the very foothold of architecture in this town. This knowledge base can be of distinct benefit to positions of leadership in Palm Beach.

New development and design should simultaneously fit into, respect, and add to a city. It should enrich the community while preserving the spirit of the place. The Architectural Commission has a unique ability to make or break these most important decisions for the town. A professor of mine from Notre Dame once said, "If you want to change the world, go home." I would be honored to use my background to contribute to Palm Beach's continued legacy as an urban and architectural hub in America.

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

PHILOSOPHY.

My passion and desire for understanding how design affects people's lives began with my studies in Philosophy and the Arts as an undergraduate at Boston College. We studied the problems that the coming of modernism brought to the world of design, particularly the departure from meaning and the transition from the human to the machine. These notions of course resonated with me, having grown up on the island that's life and vibrance thrives on traditional planning and architectural design. This philosophical grounding in a design of reason and purpose sparked in me a strong desire - and almost sense of responsibility - to create environments that are stimulating, dignified, and beautiful for people to live well and flourish.

EDUCATION.

My studies at BC were the underpinning for which I continued my formal architectural training at Notre Dame, the only school that teaches Classical and traditional Architecture. While there, I was selected among my classmates to pursue a second masters degree in Urban Design. The dual-degree program

included a year abroad in Rome and four years to complete both the M.Arch and M.ADU. The program was rigorous but rewarding, particularly the travel across the globe learning about the world's architectural traditions. With Notre Dame I traveled to Greece, Belgium, Cuba, China, and some of America's greatest and most historic cities. I deepened my study of traditional design and craft through international design programs with INTBAU in Spain and Portugal, and the Prince's Foundation in London and Scotland. In studying and analyzing the form of both Eastern and Western traditions, the glaringly obvious came as an outcome of traditional design and planning - and that is the by-default creation of a spirit of place, places which felt wonderful to be in, in which people were quite literally flourishing, and which Palm Beach certainly has always had.

EXPERIENCE.

While at Notre Dame, I had aspirations to work for the best, people who took into account all listed above. I spent a summer interning most notably for Demetri Porphyrios in London, where I worked primarily on an urban redesign for a military barracks in London just south of Hyde Park, and where I eventually turned down a full-time position to be closer to home. Upon graduating, I worked for Scott Merrill in Vero Beach, FL. Scott is known most for his work at the conception of Seaside, FL (most notably the Seaside Chapel) and the town center in Windsor, Florida, among many others. To many, and particularly the circles in traditional architecture and urbanism at Notre Dame, Yale, and the University of Miami, he and Demetri Porphyrios are some of the best living architects of our time. I feel uniquely honored to have been able to learn from the best, and particularly from Scott who's design sensibility hits so close to home. While working with Scott, I worked on a 10,000 sf ocean front residence in Windsor Florida, two 6-unit Gulf-front condo's in Alys Beach, FL, and, together with the Prince's Foundation, a large urban design just outside the city of Atlanta. I helped peripherally with the Windsor Fitness Center before eventually leaving to begin a career in design of my own.

LOCAL.

Put most simply, my personal aspirations are to work in stewardship of the built environment. I would like to change the paradigm of real estate development and lead with the perspective of a trained designer rather than a businessperson who doesn't necessarily prioritize the integrity of the built environment - and of course, begin here in my hometown and home state that seems to need it most. My life, world view and desire to continue a legacy of beautiful building is inextricably tied to this town. As a 29-year-old, female, local designer, I can bring fresh eyes to the Commission. With a broad design background starting at the urban level, a strong foundation for the language of classicism in this town, an understanding of tradition as a foundation for any design, and a deep understanding of life on the island from childhood through adulthood, I believe I can be an asset to Palm Beach's Architectural Commission.

ELIZABETH CONNAUGHTON

267 Merrain Road, Palm Beach, FL 33480
(561) 346-4706 eaconnaughton@gmail.com

EDUCATION

UNIVERSITY OF NOTRE DAME, Notre Dame, IN
2018, Master of Architecture, Master of Architectural Design and Urbanism
Rome Studies Program, two semesters abroad

BOSTON COLLEGE, Chestnut Hill, MA
2014, Bachelor of Arts
Majors: Studio Art, Philosophy, Economics

EXPERIENCE

MERRILL, PASTOR, & COLGAN ARCHITECTS, Vero Beach, FL
Nov. 2018 - Present. Assisted in all levels of design for private and multifamily residences

PORPHYRIOS ASSOCIATES, London, UK
2017, Six-week internship. Assisted in schematic urban design

LIEDERBACH AND GRAHAM, ARCHITECTS, Chicago, IL
2016, Six-week internship. Assisted in schematic design for private residence

PATRICK AHEARN, ARCHITECT, Boston, MA
2015, Seven-week internship. Site documentation, existing conditions drawings, developed
of construction drawings, hand rendered drawings for client presentation and several design
competitions, designed entrance gate to private residential street on Martha's Vineyard

ADDITIONAL STUDIES

INTBAU SUMMER URBAN DESIGN STUDIO, Beira, Portugal
2018, Three-week studio abroad. Urban infill in historic railroad town that fell into disrepair
with the cessation of rail travel between Spain and Portugal.

THE PRINCE'S FOUNDATION, London, UK
2017, Three-week summer school abroad in drawing, geometry, and building crafts. First-
hand experience in timber joinery, stone carving, lime plastering, pargetting, and thatching

TRADITIONAL CHINESE ARCHITECTURE AND URBANISM, China
2017, Three-week travel abroad. Visited Hong Kong, Shanghai, Nanjing, Suzhou, Pingyao,
and Beijing to analyze and document traditional Chinese architecture and urbanism

INT. SCHOOL OF TRADITIONAL ARCHITECTURE & URBANISM, Seville, Spain
2016, Two-week workshop abroad. Designed urban quarter outside Seville's historic center

GRADUATE SCHOOL OF DESIGN, Harvard University, Cambridge, MA
2013, Six-week Career Discovery Program in Studio Architecture

LONDON SCHOOL OF ECONOMICS, London, UK
2012, Three-week course abroad on the Economics of European Integration

HONORS AND AFFILIATIONS

TEACHING ASSISTANT, Notre Dame
2017-2018, sophomore design studio, two semesters

GRADUATE STUDIES COMMITTEE, Notre Dame
2016, Elected student representative. Met with committee of graduate professors and
the Dean of the SoA to discuss ways to improve the graduate curriculum

THE LAUGHING MEDUSA, Boston College
2014, Two paintings published, including the 2013-2014 cover, in *The Laughing Medusa*,
Boston College's women's literary arts magazine

SKILLS

Watercolor rendering, hand drafting and sketching, furniture design/build, model building,
film and digital photography, various studio art media

AutoCAD, Sketchup, Vectorworks, Adobe Creative Suite, Microsoft Office



TOWN OF PALM BEACH

APPLICATION FOR SERVICE ON

RECEIVED

MAR 29 2021

Town Clerk's Office

ARCHITECTURAL COMMISSION (ARCOM)

Please complete this application by typing or printing legibly in ink. Applications should be submitted to the Town Clerk (360 South County Road, Palm Beach, FL 33480, via facsimile 561-838-5417, or via e-mail addressed to townclerk@townofpalmbeach.com) no later than 5 p.m., 11 calendar days prior to the Town Council meeting in which the appointment will be considered. Completion of this application requires the applicant to review certain Town documents as noted in this application. To review or obtain a copy of the documents please contact the Town Clerk's Office (561-838-5416). Please feel free to attach any additional background information to this application form. (Please be advised that members of the Architectural Commission must file an annual financial disclosure form per State law.)

Name: M. Jane GALLARD Residence Address: 44 Coconut Row

Mailing Address: Same Home Telephone: 917 864 6393

E-mail Address: m.janegallard@gmail.com Work Telephone: _____

I am a registered voter of the Town of Palm Beach JS (please Initial) JS

* Appointment to ARCOM requires the applicant to be a registered voter in the Town of Palm Beach. Please attach a copy of BOTH SIDES of your Voter Registration card with your application. Failure to provide the copy of the required voter registration card shall be grounds for rejection of the application.

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

I am a retired former interior designer from
Manhattan and interested in being more involved in
the visual aspects of Palm Beach.

2. How many meetings of the Architectural Commission have you attended in the last year? 0

3. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

no. I came to Palm Beach in September, 2020.

4. Please indicate if there are any periods of time for which you will be unavailable for meetings.

no

5. Do you have any personal experience with requesting approvals from the Town's Architectural Commission? (Please explain)

no

6. Are you a member of any of the following organizations? (Check all that apply)

- ☐ Palm Beach Chamber of Commerce
☐ Palm Beach Civic Association
☐ Citizens' Association of Palm Beach

- ☒ Preservation Foundation of Palm Beach
☐ North End Property Owners Association
☐ Neighborhood Alliance of Palm Beach
☐ Other _____

7. Present occupation. Retired interior designer No. of years. 45

Employer. B. Jane GALLARD Inc. 1976-2015

8. Past occupation(s). Interior Design No. of years. 7

Employer(s). B. Altman + Co. NYC 1970-1976

9. Are you currently a Registered Architect in the State of Florida? ☐ Yes ☒ No

Are you currently a Registered Architect in another state? ☐ Yes ☒ No

If So, in which state are you currently registered? _____

10. Do you have a degree in, or have you taken courses in, any of the following fields of study: (Check all that are applicable)

- ☒ Architecture
☐ Landscape Architecture/Design
☒ Architectural History

- ☐ History
☒ Design
☐ Building Construction

11. Please provide details regarding your educational background.

B.A. George Washington Univ. Art History + Theory
Certificate New York School of Interior Design
Certificate Institute of Classical Architecture + Art.

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

45 years of being involved and owning a design
firm, building houses and designing interiors.
We owned houses in the Tudor style, Mediterranean
Revival style and an 1820 Connecticut farm house.
I am interested in all architectural styles.

13. To enable Town Council to consider potential conflicts of interest, please provide the following information regarding family members who live and/or work in the Town of Palm Beach, including your spouse, parents, siblings or children.

Family Member Name	Relationship	Address	Occupation	Employer
<i>NA</i>				

14. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? *NO*

15. If you are currently serving on a Town board, commission, or committee, please identify it in the space below and check the box that indicates you will resign from that position if you are appointed to the position you are seeking in this application.

☐ I will resign from the *NA* if I am appointed to the position I am seeking in this application.
board/commission/committee

16. In the event you are applying to be a Regular Member of ARCOM and you are not successful, will you accept appointment as an Alternate Member of ARCOM should the Town Council wish to appoint you as an Alternate Member?

☒ Yes ☐ No

The following information is needed to facilitate Town reporting requirements in Florida Statute 760.80. Please check one in each category.

RACE

- ☐ African American ☐ Native American
☐ Asian American ☒ Caucasian
☐ Hispanic American ☐ Not known

GENDER

☐ Male ☒ Female

PHYSICALLY DISABLED

☐ Yes ☒ No

I hereby certify that I have read the sections of the Town Code of Ordinances for the particular board/commission/committee that I have selected above and have noted the description of the board/commission/committee and its members' duties, and further I have read the regulations concerning absences and conflicts of interests. I certify the information given by me is true and complete to the best of my knowledge and belief. I understand that any falsification of material facts will be grounds for rejection of this application or dismissal after appointment.

SIGNATURE: *[Signature]*

DATE: *March 25, 2021*

Please provide a copy of BOTH SIDES of your Palm Beach County Voter Registration card, which shows your Town of Palm Beach address, with your application.

Please note that Board/Commission applications will expire on December 15 of each year.

ARCHITECTURAL COMMISSION (ARCOM)

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TOWN OF PALM BEACH

APPLICATION FOR SERVICE ON

RECEIVED

APR 30 2021

Town Clerk's Office

ARCHITECTURAL COMMISSION (ARCOM)

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Name: Julie Herzig, AIA, LEED GA Residence Address: 150 Bradley Place,
150 Bradley Place, Apt. 716 Palm Beach FL, 33480
Mailing Address: Palm Beach, FL 33480 Home Telephone: 561-653-4080
E-mail Address: Juherzig@aol.com Work Telephone: 917-806-7466

I am a registered voter of the Town of Palm Beach JH (please initial)

Appointment to ARCOM requires the applicant to be a registered voter in the Town of Palm Beach. Please attach a copy of BOTH SIDES of your Voter Registration card with your application. Failure to provide the copy of the required voter registration card shall be grounds for rejection of the application.

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

See Addendum

2. How many meetings of the Architectural Commission have you attended in the last year? None

3. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

See Addendum

4. Please indicate if there are any periods of time for which you will be unavailable for meetings.

None

5. Do you have any personal experience with requesting approvals from the Town's Architectural Commission? (Please explain)

See Addendum

6. Are you a member of any of the following organizations? (Check all that apply)

- | | |
|--|---|
| ☐ Palm Beach Chamber of Commerce | ☒ Preservation Foundation of Palm Beach |
| ☐ Palm Beach Civic Association | ☐ North End Property Owners Association |
| ☐ Citizens' Association of Palm Beach | ☐ Neighborhood Alliance of Palm Beach |
| | ☐ Other _____ |

7. Present occupation. Architect and archaeologist No. of years. 10

Employer. The Institute of Fine Arts at NYU - Selinunte Excavations

8. Past occupation(s). Architect (See Addendum) No. of years. 30+

Employer(s). Redroof Design, The Phillips Jansen Group, Mount Sinai Health System (NYU), Self

9. Are you currently a Registered Architect in the State of Florida? ☐ Yes ☒ No

Are you currently a Registered Architect in another state? ☒ Yes ☐ No

If So, in which state are you currently registered New York State

10. Do you have a degree in, or have you taken courses in, any of the following fields of study: (Check all that are applicable)

- | | |
|---|---|
| ☒ Architecture | ☒ History |
| ☒ Landscape Architecture/Design | ☒ Design |
| ☒ Architectural History | ☒ Building Construction |

11. Please provide details regarding your educational background.

Mount Holyoke College, A.B., 1973 Fine Arts and Romance Languages

Pratt Institute, B. Arch, 1983 Professional Degree

The Institute of Fine Arts at New York University, M.A., 2015 Greek Art History and Archaeology

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

See Addendum

13. To enable Town Council to consider potential conflicts of interest, please provide the following information regarding family members who live and/or work in the Town of Palm Beach, including your spouse, parents, siblings or children.

Family Member Name	Relationship	Address	Occupation	Employer
Robert J. Desnick, PhD, MD	Spouse	150 Bradley Place, Palm Beach	Physician/scientist/ geneticist	Former Professor, Chair, Dean Emeritus

14. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? no

15. If you are currently serving on a Town board, commission, or committee, please identify it in the space below and check the box that indicates you will resign from that position if you are appointed to the position you are seeking in this application.

☒ I will resign from the Code Enforcement Board Alternate if I am appointed to the position I am seeking in this application.
board/commission/committee

16. In the event you are applying to be a Regular Member of ARCOM and you are not successful, will you accept appointment as an Alternate Member of ARCOM should the Town Council wish to appoint you as an Alternate Member?

☒ Yes ☐ No

The following information is needed to facilitate Town reporting requirements in Florida Statute 760.80. Please check one in each category.

RACE

- ☐ African American ☐ Native American
☐ Asian American ☒ Caucasian
☐ Hispanic American ☐ Not known

GENDER

☐ Male ☒ Female

PHYSICALLY DISABLED

☐ Yes ☒ No

I hereby certify that I have read the sections of the Town Code of Ordinances for the particular board/commission/committee that I have selected above and have noted the description of the board/commission/committee and its members' duties, and further I have read the regulations concerning absences and conflicts of interests. I certify the information given by me is true and complete to the best of my knowledge and belief. I understand that any falsification of material facts will be grounds for rejection of this application or dismissal after appointment.

SIGNATURE: Julie Hergert, AIA DATE: April, 30, 2021

Please provide a copy of BOTH SIDES of your Palm Beach County Voter Registration card, which shows your Town of Palm Beach address, with your application.

Please note that Board/Commission applications will expire on December 15 of each year.

ARCHITECTURAL COMMISSION (ARCOM)

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April 30, 2021

ARCOM Application Addendum for Julie Herzig, AIA, LEED AP

1. Why are you interested in serving on the Architectural Commission?

As a full-time, permanent resident of Palm Beach, I have the experience and the time to serve on the Architectural Review Commission (ARCOM). As a registered architect, an advocate of historic preservation, and a student of ancient and modern architecture, architectural history, and urban planning, I appreciate the mandate of the Town of Palm Beach's Architectural Review to "preserve various elements of urban beauty and require that new projects enhance the existing elements."

As a professional architect, I am familiar with the technical side of architecture: from plans to environmental issues, all of which might be presented to ARCOM. As an architectural historian, I have studied the fabric of different communities, streetscapes, and historical building styles, as well as the components of a building's proportion, mass, scale, and rhythm. These are the more subjective elements that contribute to the success of a project.

If elected, I would work with the Commission to protect our "visual world" and to preserve the "beauty, quality, and value" of our community and to obtain the right balance between the goals of the community and those of the applicants' requests. In this regard, an educated and thoughtful decision-making process is important for the Town of Palm Beach to maintain its visual integrity, beauty, and harmony for the benefit of present and future generations. The Palm Beach Code of Ordinances states, "the essential foundation of beauty in communities is harmony." Keeping the many different issues of a community in balance creates harmony, a philosophy that I endorse and, if elected, would work to achieve.

2. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

I serve or served on the following boards and committees:

- 1) The Governing Board, Archaeological Institute of America, 2007-present.
I am active on the Cultural Heritage, Site Preservation and Nominating Committees and attend (now virtually) three Governing Board meetings a year. Committees meet regularly and ad hoc as necessary.
- 2) The Art Advisory Board, Mount Holyoke College Art Museum, 2008-2018.
I was chairperson of the Nominating Committee and attended Board meetings twice a year in Massachusetts.
- 3) The Board of Directors, Carnegie Hill Neighbors (CHN) in New York City, 2007-2020.

I was the first chairperson of the Brownstone Committee and member of the CHN Landmark Committee. Board meetings were held once a month and committee meetings as needed.

3. Do you have any personal experience with requesting approvals from the Town's Architectural Commission?

I have not had any personal experience with requesting approvals from the Town's Architectural Commission. In New York City, I had many interactions with agencies that grant approvals: The Mayor's Design Commission, the New York City Building Department, the Department of Transportation, The New York Landmark Preservation Commission, and local community boards. In addition, I wrote a *Referral for Evaluation* for two contiguous Queen Ann rowhouses threatened with demolition by a developer, which I presented for approval in front of The New York Landmarks Preservation Review Board.

8. Past occupation(s). Art, Fashion, Architect

Employer(s)

Art:

- Self, painted and exhibited for several years
- Lo Giudice Gallery, Soho, assistant
- Pace Gallery, sales in print department

Fashion:

- Carol Horn, assisted with public relations
- Liz Claiborne, organized fashion shows for fashion week

Architecture:

- Redroof Design, LLC, draftsman on various projects: Long Island City loft for the Talking Heads; Manhattan store, Ad Hoc; apartments; contemporary house integrated into old barn in rural Ct.
- The Phillips Janson Group, NYC, junior designer of large office projects in NYC for law and accounting firms.
- The Mount Sinai Health Center Facilities Department, NYC, Independent architect, responsible for design, contract furnishings, and construction of 18,000 sq/ft of academic offices in a research department; managed department facilities at two different locations over 10 years.
- Herzig Design, sole-practitioner, residential apartment design, design of pool house on Long Island in style of Hugh Newell Jacobson, several brownstone renovations in NYC, other design projects.

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission?

As a licensed architect with more than 30 years' experience in the field, I worked in design and construction in New York City, which has the most stringent regulations in the country. As a registered architect, I am a member of the American Institute of Architects. As a LEED GA (Leadership in Energy and Environmental Design, Green Associate), I am a member of the U.S. Green Building Council. I have worked on commercial and residential projects, was on the board of a local community preservation organization that monitored building projects in the neighborhood, where I am a townhouse owner. In addition, because of my interest in ancient history and archaeology, I have gained a broad perspective on city planning and the philosophy of Greek harmonic proportions, which often helps with modern problem solving. If elected to ARCOM, my education and experience should give me the judgement necessary to review building applications in light of the goals of the applicant and community. In summary, I have seen both sides of construction projects, reviewer and reviewed, and appreciate the complexity of the process.



TOWN OF PALM BEACH

RECEIVED

By gayle at 10:08 am, Apr 28, 2021

APPLICATION FOR SERVICE ON

ARCHITECTURAL COMMISSION (ARCOM)

Please complete this application by typing or printing legibly in ink. Applications should be submitted to the Town Clerk (360 South County Road, Palm Beach, FL 33480, via facsimile 561-838-5417, or via e-mail addressed to townclerk@townofpalmbeach.com) no later than 5 p.m., 11 calendar days prior to the Town Council meeting in which the appointment will be considered. Completion of this application requires the applicant to review certain Town documents as noted in this application. To review or obtain a copy of the documents please contact the Town Clerk's Office (561-838-5416). Please feel free to attach any additional background information to this application form. (Please be advised that members of the Architectural Commission must file an annual financial disclosure form per State law.)

Name: **Ann Biggs Jackson**

Residence Address: **135 Seaview Ave**

Mailing Address: **2919 Hunter Mill Rd White Hall, MD 21161**

Home Telephone: **410-409-4292**

E-mail Address: **acblj33480@gmail.com**

Work Telephone: _____

I am a registered voter of the Town of Palm Beach **ABJ** (please initial) 

Appointment to ARCOM requires the applicant to be a registered voter in the Town of Palm Beach. Please attach a copy of BOTH SIDES of your Voter Registration card with your application. Failure to provide the copy of the required voter registration card shall be grounds for rejection of the application.

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

I studied historic architecture when I was a college student and in graduate school. I have always had a keen interest in architecture.

In London I was able to see and visit remarkable architecture when I was in the Christie's program and studying garden design at the Inchbold School.

2. How many meetings of the Architectural Commission have you attended in the last year? **0**

3. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

I worked for the Palm Beach Preservation Foundation 1988-91. I was the Education and Architectural Coordinator.

I was on the board of Ladew Topiary Gardens, Monkton MD 1998-2019. Member of several National Committees, Garden Club of America.

4. Please indicate if there are any periods of time for which you will be unavailable for meetings.

5. Do you have any personal experience with requesting approvals from the Town's Architectural Commission? (Please explain) no

6. Are you a member of any of the following organizations? (Check all that apply)

- ☐ Palm Beach Chamber of Commerce
☐ Palm Beach Civic Association
☐ Citizens' Association of Palm Beach

- ☒ Preservation Foundation of Palm Beach
☐ North End Property Owners Association
☐ Neighborhood Alliance of Palm Beach
☐ Other _____

7. Present occupation: Thoroughbred horse breeder

No. of years. 20

Employer: self

8. Past occupation(s): Preservation Foundation of Palm Beach

No. of years. 2 1/2

Employer(s): _____

9. Are you currently a Registered Architect in the State of Florida? ☐ Yes ☒ No

Are you currently a Registered Architect in another state? ☐ Yes ☒ No
If So, in which state are you currently registered? _____

10. Do you have a degree in, or have you taken courses in, any of the following fields of study: (Check all that are applicable)

- ☐ Architecture
☒ Landscape Architecture/Design
☒ Architectural History

- ☒ History
☒ Design
☐ Building Construction

11. Please provide details regarding your educational background.

AB Sweet Briar College History of Art

MA George Washington University Museum Studies

Christie's Fine Arts Course and Inchbold School of Design, London

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

I have always been interested in architecture. I took a architectural drawing course years ago and have used that skill

in planning home improvement projects for myself and my family. 23 years ago my husband and I bought a

farm in Maryland and gutted the 1850 farmhouse and restored/remodeled it. A very successful and satisfying project.

13. To enable Town Council to consider potential conflicts of interest, please provide the following information regarding family members who live and/or work in the Town of Palm Beach, including your spouse, parents, siblings or children.

Family Member Name	Relationship	Address	Occupation	Employer
Win Lewis	daughter	135 Seaview Ave.	Private Tutor	P B International Academy
Scott Lewis	brother in law	West Palm Beach	Landscaper	Scott Lewis Gardening

14. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? No

15. If you are currently serving on a Town board, commission, or committee, please identify it in the space below and check the box that indicates you will resign from that position if you are appointed to the position you are seeking in this application.

☐ I will resign from the _____ if I am appointed to the position I am seeking in this application.
board/commission/committee

16. In the event you are applying to be a Regular Member of ARCOM and you are not successful, will you accept appointment as an Alternate Member of ARCOM should the Town Council wish to appoint you as an Alternate Member?

☒ Yes ☐ No

The following information is needed to facilitate Town reporting requirements in Florida Statute 760.80. Please check one in each category.

RACE

- ☐ African American ☐ Native American
☐ Asian American ☒ Caucasian
☐ Hispanic American ☐ Not known

GENDER

☐ Male ☒ Female

PHYSICALLY DISABLED

☐ Yes ☒ No

I hereby certify that I have read the sections of the Town Code of Ordinances for the particular board/commission/committee that I have selected above and have noted the description of the board/commission/committee and its members' duties, and further I have read the regulations concerning absences and conflicts of interests. I certify the information given by me is true and complete to the best of my knowledge and belief. I understand that any falsification of material facts will be grounds for rejection of this application or dismissal after appointment.

SIGNATURE: Ann B. Jackson

DATE: 4/27/2021

Please provide a copy of BOTH SIDES of your Palm Beach County Voter Registration card, which shows your Town of Palm Beach address, with your application.

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ARCHITECTURAL COMMISSION (ARCOM)

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TOWN OF PALM BEACH

APPLICATION FOR SERVICE ON

ARCHITECTURAL COMMISSION (ARCOM)

RECEIVED
APR 09 2021
Town of Palm Beach
PZB Dept

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Name: RICHARD SAMMONS Residence Address: 455 WORTH AVE
Mailing Address: SAME Home Telephone: 646-270-1094
E-mail Address: RSAMMONS@FAIRFAXANDSAMMONS.COM Work Telephone: 561-805-8591
I am a registered voter of the Town of Palm Beach Yes (please initial) RS

Appointment to ARCOM requires the applicant to be a registered voter in the Town of Palm Beach. Please attach a copy of BOTH SIDES of your Voter Registration card with your application. Failure to provide the copy of the required voter registration card shall be grounds for rejection of the application.

1. Why are you interested in serving on the Architectural Commission? (Please explain; attach additional pages if necessary)

Desire to preserve the character, Brand, Architectural quality of the town

2. How many meetings of the Architectural Commission have you attended in the last year? 6 on zoom

3. If you have served on any boards/commissions/committees in the Town of Palm Beach or elsewhere, please list them and include details such as length of service, attendance record, etc.

8 years on Arcom Prior.

4. Please indicate if there are any periods of time for which you will be unavailable for meetings.

NONE

5. Do you have any personal experience with requesting approvals from the Town's Architectural Commission? (Please explain)

Having been in business in Palm Beach for 25 years we have come before the commission multiple times

6. Are you a member of any of the following organizations? (Check all that apply)

- ☐ Palm Beach Chamber of Commerce
☐ Palm Beach Civic Association
☐ Citizens' Association of Palm Beach

- ☒ Preservation Foundation of Palm Beach
☐ North End Property Owners Association
☐ Neighborhood Alliance of Palm Beach
☐ Other

7. Present occupation. ARCHITECT

No. of years. 35

Employer. FAIRFAX & SAMMONS ARCH

8. Past occupation(s). N/A

No. of years. _____

Employer(s). _____

9. Are you currently a Registered Architect in the State of Florida? ☒ Yes ☐ No

Are you currently a Registered Architect in another state? ☒ Yes ☐ No

If So, in which state are you currently registered? NY, CT, VA, MA, NC, SC, OH

10. Do you have a degree in, or have you taken courses in, any of the following fields of study: (Check all that are applicable)

- ☒ Architecture MARCH
☒ Landscape Architecture/Design
☒ Architectural History

- ☒ History
☒ Design
☒ Building Construction

11. Please provide details regarding your educational background.

BA Denison University MARCH University of
Virginia, Attended University of Venice Italy,
Prince of Wales Summer School in Arch. Attingham

12. Why do you feel that you are qualified to serve on the Town's Architectural Commission? (Attach additional page if necessary)

I have done so in the past

13. To enable Town Council to consider potential conflicts of interest, please provide the following information regarding family members who live and/or work in the Town of Palm Beach, including your spouse, parents, siblings or children.

Family Member Name	Relationship	Address	Occupation	Employer

14. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? NO

15. If you are currently serving on a Town board, commission, or committee, please identify it in the space below and check the box that indicates you will resign from that position if you are appointed to the position you are seeking in this application.

☐ I will resign from the _____ if I am appointed to the position I am seeking in this application.
board/commission/committee

16. In the event you are applying to be a Regular Member of ARCOM and you are not successful, will you accept appointment as an Alternate Member of ARCOM should the Town Council wish to appoint you as an Alternate Member?

☒ Yes ☒ No

The following information is needed to facilitate Town reporting requirements in Florida Statute 760.80. Please check one in each category.

RACE

- ☐ African American ☐ Native American
☐ Asian American ☒ Caucasian
☐ Hispanic American ☐ Not known

GENDER

☒ Male ☐ Female

PHYSICALLY DISABLED

☐ Yes ☒ No

I hereby certify that I have read the sections of the Town Code of Ordinances for the particular board/commission/committee that I have selected above and have noted the description of the board/commission/committee and its members' duties, and further I have read the regulations concerning absences and conflicts of interests. I certify the information given by me is true and complete to the best of my knowledge and belief. I understand that any falsification of material facts will be grounds for rejection of this application or dismissal after appointment.

SIGNATURE: _____ DATE: 4.9.21

Please provide a copy of BOTH SIDES of your Palm Beach County Voter Registration card, which shows your Town of Palm Beach address, with your application.

Please note that Board/Commission applications will expire on December 15 of each year.

ARCHITECTURAL COMMISSION (ARCOM)

ARCOM reviews and approves modifications to any existing structures visible from public rights-of-way, new construction, and landscaping. The seven regular members and three alternate members are Town registered voters appointed by the Town Council. Regular members are appointed for three-year terms and no member may serve more than two consecutive terms. Members are appointed on the basis of experience in art, architecture, community planning, land development, real estate, landscape architecture, or other relevant business, profession, or civic interest. At least two members, but not more than three members, shall be registered architects in the state. In the event there are, in the discretion of the town council, no bona fide applicants who are registered architects in the State of Florida, the town may solicit and appoint architects registered outside the State of Florida to fill one of the architect seats.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda Minutes

Agenda Title
Town Council Meeting Minutes
Queenester Nieves, CMC, Town Clerk

- a. April 13, 2021, Town Council Meeting Minutes
- b. April 14, 2021, Town Council Development Review Meeting Minutes

Presenter

ATTACHMENTS:

- ▣ **April 13, 2021, Town Council Meeting Minutes**
- ▣ **April 14, 2021, Town Council Development Review Meeting Minutes**



MINUTES OF THE TOWN COUNCIL MEETING HELD ON TUESDAY, APRIL 13, 2021

I. CALL TO ORDER AND ROLL CALL

The Town Council Meeting was called to order at 10:00 a.m. in Memorial Park. On roll call, all council members were found to be present. The meeting was called to order to complete items I-VI in an outdoor location to ensure proper social distancing with the many attendees who were present for the swearing in of elected officials.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

President Zeidman gave the Invocation and led the Pledge of Allegiance.

III. MODIFICATIONS TO THE AGENDA

There were no modifications to the agenda.

IV. APPROVAL OF AGENDA

Motion was made by Council Member Moore and seconded by Council Member Araskog to approve the agenda. On roll call, the Motion passed unanimously.

V. CERTIFICATION OF ELECTION RESULTS

- A. RESOLUTION NO. 033-2021 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Declaring The Results Of The Election Held On The 9th Day of March, 2021.

Queenester Nieves, CMC, Town Clerk

Town Clerk Queenester Nieves reported that at the Town Caucus held on January 12, 2021, Incumbents DANIELLE H. MOORE and JULIE ARASKOG were unopposed for MAYOR and TOWN COUNCIL MEMBER GROUP 2, respectively and for TOWN COUNCIL MEMBER GROUP 1 there were 2 candidates: CANDACE ROJAS and EDWARD "TED" COONEY. At the Town's election held on March 9,

2021, a total of 2,920 votes were cast. Candace Rojas received 548 votes and Edward “Ted” Cooney received 2,372 votes. EDWARD “TED” COONEY has been certified and declared the winner for TOWN COUNCIL MEMBER GROUP 1.

President Zeidman read by title only Resolution No. 033-2021 to declare the results of the election.

Motion was made by Council Member Crampton and seconded by Council President Pro Tem Lindsay to approve Resolution No. 033-2021. On roll call, the Motion passed unanimously.

VI. SWEARING IN OF ELECTED OFFICIALS

A. The Honorable Judge Lisa Small

1. Danielle Hickox Moore
2. Edward Cooney
3. Julie Araskog

The Honorable Judge Lisa Small swore in Mayor- Danielle Hickox Moore, Town Council Member Group 1-Edward Ted Cooney, and Town Council Member Group 2-Julie Araskog as the newly elected members of the Town Council.

The Council meeting resumed in Council Chambers for the remainder of the meeting. Town Clerk Nieves called the roll and all members were present.

VII. ORGANIZATIONAL ITEMS

A. Election of Town Council President Pursuant to Section 3.01 of the Town Charter

Election of Town Council President Pro Tem
Pursuant to Section 3.01 of the Town Charter

Motion was made by Council Member Araskog and seconded by Council Member Crampton to approve Margaret A. Zeidman as Town Council President and Bobbie Lindsay as Town Council President Pro Tem. On roll call, the Motion passed unanimously.

VIII. RECOGNITIONS

A. Recognition of Robert Garrison's Service on the Architectural Review Commission from July 2014 to March 2021.

A plaque was presented to Mr. Garrison by Mayor Moore.

B. Recognition of John (Tim) Gannon's Service on the Landmarks

Preservation Commission from March 2017 to March 2021.

A plaque was presented to Mr. Gannon by Mayor Moore.

- C. Recognition of Amy Ball's Service on the Recreation Advisory Commission from May 2017 to December 2020. *(This item was added during the meeting)*

Mayor Moore recognized and thanked Ms. Ball for her service.

- D. Recognition of Dr. Ellen Howe's Service on the Recreation Advisory Commission from April 2010 to April 2021.

A plaque was presented to Dr. Howe by Mayor Moore.

- E. Recognition of Alexandra Woodfield's Service on the Recreation Advisory Commission from April 2013 to April 2021.

Mayor Moore recognized and thanked Ms. Woodfield for her service.

- F. Recognition of Nicki McDonald's Service on the Underground Utilities Task Force from May 2017 to March 2021.

Mayor Moore recognized and thanked Ms. McDonald for her service.

IX. BOARD/COMMISSION ANNUAL REPORT

- A. Annual Report of the Architectural Commission (ARCOM).
Wayne Bergman, Director of Planning, Zoning and Building

Michael Small, Chair of the Architectural Commission (ARCOM) presented the 2020-2021 Annual Report, which he stated has been provided to each Council Member. He noted the volume of applications had increased over the year, commended staff for handling the increased volume.

President Zeidman congratulated Mr. Small on his work as Chair during the year.

Motion was made by Council President Pro Tem Lindsay and seconded by Council Member Cooney to accept the Annual Report of the Architectural Commission. On roll call, the Motion passed unanimously.

X. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

- A. Presentations by the Applicants and Appointments to the Code Enforcement Board.
Queenester Nieves, CMC, Town Clerk

Applicant Julie Herzing Desnick provided a presentation, which encompassed her personal history and qualifications of service.

Council Member Araskog inquired of her preference of serving on ARCOM or Code Enforcement Board. Ms. Desnick stated her preference was ARCOM.

Applicant Chris Larmoyeux provided a presentation of his history and qualifications to serve on the Code Enforcement Board.

Applicant Scotch Peloso provided a presentation and was re-applying for the Code Enforcement Board.

Applicant Linda Wartow provided a presentation asking to continue her service on the Code Enforcement Board.

Motion was made by Council Member Araskog and seconded by Council President Pro Tem Lindsay to appoint Linda Wartow, Scotch Peloso and Chris Larmoyeux as Regular Members of the Code Enforcement Board. On roll call, the Motion passed unanimously.

Motion was made by Council Member Araskog and seconded by Council Member Cooney to appoint Julie Herzig Desnick as an Alternate Member of the Code Enforcement Board. On roll call, the Motion passed unanimously.

- B. Presentations by the Applicants and Appointments to the Investment Advisory Committee.
Queenester Nieves, CMC, Town Clerk

Applicant Beth Fisher Cutler presented her investment experience and work history.

Applicant Lloyd McAdams spoke about his interests, experience, and qualifications,

Applicant David McDonald, a current member re-applying for reappointment, was not present, but submitted an application.

Applicant Chris Storkerson, the current chair of the Investment Advisory Committee, was re-applying for reappointment. Mr. Storkerson was not present.

Motion was made by Council Member Cooney and seconded by Council Member Araskog to appoint Lloyd McAdams, David McDonald and Chris Storkerson as Regular Members of the Investment Advisory Committee. On roll call, the Motion passed unanimously.

- C. Presentations by the Applicants and Appointments to the Recreation Advisory Commission.
Queenester Nieves, CMC, Town Clerk

Applicant Timothy Cohan expressed his interest in recreation and provided his history and experience.

Applicant Jennifer Lazzara described her family's enjoyment of the recreational center, and asked to serve on the committee.

Applicant Peter Harris currently a regular member, applying for reappointment. Provided history, background, and his interest in recreation.

Applicant Michael Leiderman presented his background, work history, and wanted to work on improvements and planning. He felt the south part of Town should be represented on the commission.

Applicant Michael Vincent Spaziani Jr. presented his history and experience. He felt the recreation department had shaped his life.

Applicant Susan Watts presented her history of working on committees in Palm Beach, her interest in tennis and her lifetime of sports participation. She outlined her past work experience and her interest in serving.

Motion was made by Council Member Crampton and seconded by Council Member Araskog to appoint Peter Harris and Susan Watts as Regular Members of the Recreation Advisory Commission. On roll call, the Motion passed unanimously.

XI. COMMENTS OF MAYOR DANIELLE H. MOORE

Mayor Moore commented Code change takes time. Noted meetings she would attend as Mayor. The other municipalities and the County interactions would be needed in order to maintain the peaceful and charming character of the Town.

XII. COMMENTS OF TOWN COUNCIL MEMBERS

Council Member Crampton urged applicants not selected today to return whenever openings arose, as all applicants were very impressive.

Council Member Cooney commented he was looking forward to working with the Council and thanked Deputy Town Manager Boodheshwar for the time given him to spend in each department and introductions.

Council Member Araskog expressed concern for things that were changing quality of life in the Town and how important it was to make changes to the Code, and wanted to review as soon as possible. She also wanted to include the comprehensive plan.

XIII. COMMUNICATIONS FROM CITIZENS -3 MINUTE LIMIT PLEASE

There were no communications from citizens at this time.

XIV. APPROVAL OF CONSENT AGENDA

The following items were pulled from the Consent Agenda:

Item No. XIV.B.2. RESOLUTION NO. 037-2021 was pulled and heard as Item No. XVI.A.1

Item No. XIV.B.3. RESOLUTION NO. 039-2021 was pulled and heard as Item No. XVI.A.2.

Motion was made by Council President Pro Tem Lindsay and seconded by Council Member Cooney to approve the Consent Agenda, as amended. On roll call, the Motion passed unanimously.

A. MINUTES

1. Town Council Meeting Minutes
Queenester Nieves, CMC, Town Clerk
 - a. February 9, 2021, Town Council Meeting Minutes
 - b. February 10, 2021, Town Council Development Review Meeting Minutes
 - c. March 2, 2021, Town Council Meeting Minutes
 - d. March 3, 2021, Town Council Development Review Meeting Minutes
2. Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of March 24, 2021.
Wayne Bergman, Director of Planning, Zoning and Building

B. RESOLUTIONS

1. RESOLUTION NO. 036-2021 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Approving A Purchase Order For A Single Source Contract With InVeris Training Solutions, Inc. In The Amount Of \$158,237 and Budget Authorization in the Amount of \$166,000.
Dean Mealy, Purchasing Manager
2. RESOLUTION NO. 037-2021 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida Urging All Members Of The Florida Legislature To

Oppose Unwarranted Or Overly Broad Preemptions Of Municipal Home Rule Powers; Directing A Copy Of This Resolution Be Transmitted To Members Of The Florida Legislature, The Florida League Of Mayors, The Florida League Of Cities, And Any Other Interested Parties.

Jay Boodheshwar, Deputy Town Manager

3. RESOLUTION NO. 039-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Supporting and Approving the Application for Funding from the Community Project Program Through the Federal Government Appropriation Process.

Jane Le Clainche, Director of Finance

XV. COMMITTEE REPORTS

- A. 1. Report of the Business and Administrative Committee Meeting Held on February 19, 2021.

TIME CERTAIN: 11:30 AM

Lew Crampton, Chair

Council Member Crampton as Chair of the BAC provided an overview of meetings and public hearings focused on commercial parking in the areas of Royal Poinciana, North County Road, and Worth Avenue, Chair Crampton summarized the committee's recommendations.

Deputy Town Manager Boodheshwar reviewed the proposed recommendations. He requested permission to move forward on an RFP to partner with a valet company to establish a town-wide valet service.

Mayor Moore commented this had been thoroughly vetted in the public hearings and urged Council to move forward.

Council President Pro Tem Lindsay asked Deputy Town Manager Boodheshwar for clarifications. Deputy Town Manager Boodheshwar explained there would be a fee for using this parking service in South County Road corridor, Mid-town, Worth Avenue, and Royal Poinciana Way areas.

Council Member Cooney fully supported the concept.

Council Member Araskog inquired where parking would be in these locations, and who would be responsible for payment. Deputy Town Manager Boodheshwar responded.

Council Member Araskog questioned resident's participation in the meetings. Chair Crampton responded residents had every opportunity to participate.

Council President Zeidman called for public comment.

John David Corey, 426 Australian Avenue, reported a letter was remitted with parking ideas and felt parking guidelines should be established first, and there should be no free parking. He suggested Worth Avenue Association, the Chamber of Commerce, and Main Street Group be utilized rather than spending staff time on this project.

Consensus of Council was to move forward with an RFP for valet parking services in the three mid-town business districts.

Deputy Town Manager Boodheshwar asked for permission to look at the Code, working with the Town Attorney to provide language which would allow flexibility for use on surface lots.

Council Member Araskog questioned the goal. Deputy Town Manager Boodheshwar stated this was to allow the public sector to use excess lot space for parking. Council Member Araskog wanted to wait to see how the underground parking worked before moving forward. Council President Zeidman responded. Council Member Araskog voiced her concern about adjacent parking. Deputy Town Manager Boodheshwar explained these details would be worked out. Council Member Araskog indicated she was okay with sending this back to BAC to work things out.

Council President Pro Tem Lindsay commented the goal was to reduce traffic going around block looking for parking, and it would be much more restrictive in the evenings. Restaurant employees were taking up parking spaces and could park in underutilized surface lots. Chair Crampton pointed out some underutilized lots may be used by valet services. Mayor Moore pointed out a four-story garage could be a place for recreation center users to park.

Deputy Town Manager Boodheshwar summarized Council's direction to staff to work on Code language and bring it back to the committee.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to accept the Report of the Business and Administrative Committee Meeting held on February 19, 2021. On roll call, the Motion passed unanimously.

2. Recommendations from the Business and Administrative Committee, Relative to Parking.

Jay Boodheshwar, Deputy Town Manager

Deputy Town Manager Boodheshwar made recommendations of areas in the Town where the placard program could be expanded.

A break for lunch, from 1 p.m. to 2 p.m. Upon reconvening, Council President Zeidman announced other items would be heard before coming back to complete this current item.

Deputy Town Manager Boodheshwar presented a spreadsheet of the streets and on-street parking currently utilizing the placard program. He explained utilization reviews had been done to determine usage and provided recommendations.

Mayor Moore commented some beachgoers and residents were using placards when the intent was to have business people use them.

Council Member Crampton felt the addition of 34 placards was a reasonable number. Deputy Town Manager Boodheshwar explained the parking placard program was maxed out and the people who would buy a placard were already using those spaces but moving every two hours. Town Manager Blouin agreed additional placards would reduce traffic.

Council President Pro Tem Lindsay thought a good case was made to try this. Discussion ensued regarding protecting the residents and monitoring the program. Council Member Lindsay wanted to look at extending parking hours for restaurant employees.

Council Member Araskog suggested this should go back for more study and wanted to hear from more residents, and study traffic patterns between 6-7 p.m. and midnight. Town Manager Blouin commented staff had data for the questions Council Member Araskog asked.

Council Member Cooney inquired of the results of moving parking from South Lake Drive to Coconut Row. Deputy Town Manager Boodheshwar responded no complaints were received. Officers were tracking utilization data by physically counting cars. Council Member Cooney would like more evening data, but otherwise was comfortable going forward.

Council President Zeidman stressed this was about the residents and solving the parking problem, and not making money with placards. The vision is residents first then parking for others. Council President Zeidman asked about the excess parking, and why placards were being added. Deputy Town Manager Boodheshwar responded.

Council President Pro Tem Lindsay asked what time enforcement ended, which was 6 p.m., and she was very interested studying the night hours. Deputy Town Manager Boodheshwar responded that could be done, and commented on how other towns handled evening hours. Council President Pro Tem Lindsay thought a lot of progress had been made in regard of the parking issue.

Mayor Moore suggested indicating on the spreadsheet which zones had RPP in

addition to placards. Mr. Boodheshwar went through the spreadsheet pointing out which zones had RPP.

President Zeidman called for public comment.

Bridgette Moran clarified the number of placards each resident could get was eight.

John David Corey, 426 Australian, talked about expanding placard parking into residential streets, which he considered unfair to the residents. He suggested vetting through resident associations and putting cars in the Apollo lot, and establishing guidelines.

Council Member Araskog stated she felt this should be sent back to the committee one more time, get more input from residents, and do a night time study, and she was not comfortable taking RPP parking away. She wanted to take baby steps in this process.

Council Member Crampton thought there was no easy solution and some steps should be taken to move forward for a trial. Council Member Crampton requested Deputy Town Manager Boodheshwar to work on the numbers and show the true impacts on each street, He felt there was some confusion, within the Council. He felt there was consensus to move forward cautiously.

Deputy Town Manager Boodheshwar recommended taking the 400 block of Peruvian off the table today, going back to the committee, and have discussions with the neighbors. Also, place time limit six months—selling one month, three months, and six months, have a night time study, and revisit this issue in six months.

Council Member Araskog wanted to see the night time study before moving forward.

Discussion ensued.

Motion was made by Council Member Crampton and seconded by Council Member Cooney to move the parking issues forward according to the program. On roll call, the Motion passed 4-1 with Council Member Araskog dissenting.

Deputy Town Manager Boodheshwar advised there had been a request from the Four Arts to convert 13 public parking spaces from 2-hour parking to 1-hour parking. Staff had placed new signage before this came to Council, but the signage had provided real life information, the 1-hour parking had given more access to Four Arts, the library, and the garden, and the Four Arts people were happy with the changes. Those who wanted to access the trail were parking in other places where they could park for 2 hours. Revert all 13 spaces to 2- hours

or keep as is. Because of the summer season, there will be more bikers, staff has suggested, the west side of the road keep those spaces 2-hours. On the east side of the road adjacent to the library make those spaces 1-hour. Provide for both uses.

Council Member Araskog wanted to return to the original parking plan.

Council President Pro Tem Lindsay agreed with Deputy Town Manager Boodheshwar's option for the summer season.

Council Member Crampton indicated he would like to go back to the original parking plan.

Mayor Moore commented it was better for aging members of Four Arts to be able to park closer to the facilities. She agreed with Deputy Town Manager Boodheshwar.

Council President Zeidman agreed with Council Member Araskog and Council Member Crampton.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to return to the original 2-hour parking plan at the Four Arts Plaza. On roll call, the Motion passed unanimously.

Deputy Town Manager Boodheshwar commented the next item was born out of a conversation which Council Member Crampton brought to the committee. This concerned the 100 block of Brazilian regarding the number of transient visitors on that street. Beachgoers filled those free spaces first. The committee recommended converting these free time-limited spaces to paid parking.

Council Member Crampton noted these were prime spaces which could earn revenue for the Town and this was a good recommendation.

Council President Pro Tem Lindsay confirmed with Director Brazil it was okay to go to paid parking here to keep the numbers right for beach renourishment. He said it was okay so long as residents and visitors were treated the same. Workmen would still be able to access their projects.

Council Member Cooney confirmed this would be the same \$5 rate charged on South Ocean. Discussion ensued regarding possibly limiting the time. It was decided to wait on having that discussion.

Council Member Araskog confirmed with staff that it was primarily beachgoers who used these spaces.

Motion was made by Council Member Crampton and seconded by Council President Pro Tem Lindsay to convert the free time-limited spaces on the

Mid-Town Ocean block to paid parking. On roll call, the Motion passed unanimously.

**B. Report of the Ordinances, Rules and Standards Committee Meeting
Held on March 11, 2021.**

Julie Araskog, Chair

Council Member Araskog reported many complaints regarding construction hours. Noted construction has increased in the Town. She spoke about the activity and noise with indoor construction and wanted to give residents peaceful weekends. Inquired about artificial turf to be placed on the agenda quickly. The committee was working on the truck study, borders and hedges, and construction hours.

Consensus to place artificial turf on the agenda.

President Zeidman called for public comment.

Susan Gary 229 Onondaga Avenue, thanked the Town for the vaccine. She spoke about construction hours, with five projects currently in progress near to her home, and describe the noise and activity that came with indoor work on Saturdays. She thought allowing longer hours on weekdays would fix the problem.

Motion was made by Council Member Crampton and seconded by Council President Pro Tem Lindsay to accept the Report of the Ordinances, Rules and Standards Committee Meeting held on March 11, 2021. On roll call, the Motion passed unanimously.

XVI. REGULAR AGENDA

A. Matters Pulled From Consent Agenda: If needed

1. RESOLUTION NO. 037-2021 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida Urging All Members Of The Florida Legislature To Oppose Unwarranted Or Overly Broad Preemptions Of Municipal Home Rule Powers; Directing A Copy Of This Resolution Be Transmitted To Members Of The Florida Legislature, The Florida League Of Mayors, The Florida League Of Cities, And Any Other Interested Parties.

Jay Boodheshwar, Deputy Town Manager

Mayor Moore reported her predecessor sent a letter regarding home rule to Tallahassee reiterating the Town of Palm Beach thought home rule was very a priority and she agreed. She stated she would continue to fight for home rule, and noted staff was very diligent about monitoring the legislature and she did

not think they would let anything slip through the cracks regarding home rule.

Council President Zeidman also expressed her support for home rule, which had allowed Council to make changes as needed throughout the pandemic.

Council President Pro Tem Lindsay asked the Mayor if others were working with the Town of Palm Beach in support of home rule. Mayor Moore responded both Palm Beach County League of Cities and the Florida League of Cities were working with the Town.

Town Attorney Randolph reported that unfortunately the legislation now being considered regarding design guidelines appeared to have a good chance of passing. This would destroy ARCOM.

Council President Pro Tem Lindsay suggested a letter to the Governor asking him to veto this legislation. Mayor Moore agreed to send a letter. Deputy Town Manager Boodheshwar indicated staff would write a letter.

Council Member Araskog wondered if it would be good to include the history of ARCOM in the letter. Attorney Randolph stated that language could be included in the letter. Mayor Moore also requested the historical ordinance information be included.

Motion was made by Council Member Cooney, seconded by Council Member Crampton, to adopt Resolution No. 037-2021. On roll call, the Motion passed unanimously.

2. RESOLUTION NO. 039-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Supporting and Approving the Application for Funding from the Community Project Program Through the Federal Government Appropriation Process.

Jane Le Clainche, Director of Finance

Town Manager Blouin provided a general overview of the and advised that with guidance from Lois Frankel's office the Town was submitting applications for funding opportunities for two projects through community project appropriations, one for the sand transfer plant and the other to enhance infrastructure for the law enforcement camera system. He described funding opportunities which had come about because of COVID. Town staff are closely monitoring these opportunities and would submit applications when appropriate, and updates would be provided to Council. In addition to the funding under today's resolution, the Town was eligible for \$3.7M under the American Rescue Plan.

Council Member Crampton asked if a blanket approval was being requested. Town Manager Blouin responded they would return to Council for approval of the larger amount.

Council Member Araskog asked if delays to undergrounding might be eligible for funding. The Town Manager responded funds were available for other items.

Council Member Crampton commented if funding was received for other infrastructure some of it might be able to go towards the undergrounding deficit.

Motion was made by Council Member Cooney, seconded by Council Member Araskog, to approve Resolution No. 039-2021. On roll call, the Motion passed unanimously.

B. Old Business

1. COVID-19 Update
Kirk W. Blouin, Town Manager
TIME CERTAIN: 11:00 AM

a. Report on COVID-19 Infections, Hospitalizations and Vaccines
Darrel Donatto, Fire Rescue Chief

Fire Rescue Chief Donatto referred to his report. All numbers had been going down until about three (3) weeks ago, around the time of spring break, when numbers began to increase. Noted there was a false sense of security because many people had been vaccinated. This uptick in numbers could be reduced by good hand hygiene, wearing a mask, and social distancing. This was not the time to relax. He reported 50% of the infections here were now the UK variant.

Council President Zeidman commented the next three weeks were a tenuous time and Council would make decisions to help people control their behavior.

Council Member Araskog commented she read reports in other parts of the country, hospitalization ages were trending downward and it was important for those under 65 to be vaccinated. Chief Donatto responded a good place to find data was the Florida Atlantic University COVID tracking site.

b. Compliance with Emergency Order and Mandates
Nicholas Caristo, Police Chief

Police Chief Caristo reported no violations except one mask violation which was resolved through education.

Council Member Araskog commented on reports some restaurants had increased outdoor seating. Chief Caristo confirmed that outdoor seating was checked by the police.

c. Discussion About Town-Wide Curfew

Council President Zeidman commented the town-wide curfew was in place from 1 a.m. to 5 a.m. and she felt it should continue. Chief Caristo felt it should continue for at least another month.

Council Member Araskog expressed her support.

Consensus of Council was to keep the current curfew in place for another month.

d. Discussion about Public Meetings

Council President Zeidman stated because of the variant of the COVID. The boards and commissions should continue to hold their meetings virtually.

Mayor Moore thought a decision had already been made to keep the commissions meeting virtually through the summer. She felt that decision could be discussed again in July.

Council Member Cooney agreed.

Council Member Araskog agreed in theory but had been getting phone calls from people who wanted to meet in person on their projects. She asked if there could be a way to have the one or two cases coming up in person and the rest of the meeting on Zoom. Deputy Town Manager Boodheshwar responded that different virtual and in-person scenarios could be arranged.

Council President Pro Tem Lindsay agreed with the Mayor that this decision has been made for the summer.

Council President Zeidman had only heard of one issue and was not aware of anything coming up, and felt the Council's decision should not be changed.

Town Attorney Randolph suggested to leave the policy as is, but let him and Director Bergman handle cases one on one.

Council Member Crampton agreed.

Deputy Town Manager Boodheshwar asked to bring this back in July. Council President Zeidman declined since the decision had been made for the summer and asked to have Town Attorney Randolph and Director Bergman work one on one for problematic cases.

e. RESOLUTION NO. 038-2021 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida Concurring With The Request Of The Town's Chief Of Police, To Extend The Chief's Declaration Of The Existence Of A State Of Emergency Within The Corporate Limits Of The Town To May 11, 2021, Unless Earlier Terminated By The Chief Of Police, At Which Time The Town Council Will Address The Need For Any Extension Of The Declaration Of Emergency; Providing For An Effective Date.

Council Member Araskog read Resolution No. 038-2021 by title.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to approve Resolution No. 038-2021. On roll call, the Motion passed unanimously.

2. Town-wide Undergrounding Project - Review of Project and Dashboard, Summary of Project Status

H. Paul Brazil, P.E., Director of Public Works

Town Engineer Patricia Strayer introduced Lee Hudson, the new Easement Acquisition Manager for the Undergrounding Project. She participated in 130 easement meetings, focused on 4 and 5, north and south. Provided a brief update on each current phase and upcoming phases. Provided examples of placement of transformers and showed where they had to be to meet engineering specifications. Manager Hudson discussed why transformers could not be placed in back alleys, unless truck access was possible.

Councilmember Crampton asked about contract prices. The last contract came in under the cost estimate, but there was concern going forward that it would become competitive. The working relationship with FPL is extremely flexible. Switch cabinets were discussed.

Council President Pro Tem Lindsay expressed thanks for sending maps to homeowners, because it has engaged the community. Spoke about placing transformers in right of ways, but many properties did not have the space.

Town Engineer Strayer commented this undergrounding project was going twice as fast as in any other community in the area.

3. Update on Outdoor Seating - Under Review by the Planning and Zoning Commission

Wayne Bergman, Director of Planning, Zoning and Building

Director of Planning, Zoning and Building Wayne Bergman advised if Council wished to continue the popular outdoor seating after the pandemic receded, changes to the code would be warranted. The current Code would not allow most of the current temporary outdoor seating to continue. A sidewalk café style program had been discussed, whereby seating could be approved annually, with fees paid to the Town which would cover the cost of enforcement. In their last discussion on this matter, Council had indicated they wished to distinguish between seating in public areas and seating on public sidewalk areas. Planning and Zoning Commission discussed this matter at their March meeting, and prior to that meeting received numerous communications all in support of outdoor seating. The Commission focused on ways to expand the outdoor seating program, possibly as a percentage of the indoor seating numbers, the need for retractable awnings to provide shade, and limiting to a one-year pilot test program.

Director Bergman commented the Commission was also looking at permitted vs special exception uses in the South County Road corridor regarding restaurants, bars, lounges, and night clubs. The Commission supported Council's beliefs, and staff had drafted ordinances which would be presented in May.

Director Bergman asked five questions to further inform staff of Council's direction. (1) If a percentage of outdoor restaurant seating could be approved administratively without coming for a special exception, based on the number of indoor seats, or if Council wanted all outdoor seating to be special exception uses? (2) Should any type of percentage be used? Director Bergman recalled former Mayor Coniglio's comment that you couldn't measure restaurants against each other since some would have space outside for seating and some would not. (3) Should outdoor seating be limited to the sidewalk which the seating relates to? Right now, Taboo had expanded in front of adjacent retail (with Council's permission). (4) Should Landmarks Preservation Commission or ARCOM review and approve tables and chairs actually used for outdoor seating? (5) Should tables, chairs, umbrellas, etc. be left on the sidewalks overnight or be moved inside?

Council Member Araskog provided the Town of Palm Beach Comprehensive Plan to the Mayor and Town Council for their review. She continued and read excerpts from the comprehensive plan. Council Member

Araskog discussed retractable awnings, safety, and was not in favor of intensification of use.

Council President Pro Tem Lindsay felt strongly that pressure had increased, resulting in moving too quickly on things where Council could make mistakes, and Planning and Zoning was recommending intensification. She noted outdoor seating was a big hit with everyone, but it needed to be studied and the comprehensive plan needed to be considered. She was not comfortable with any percentage without studying parking, etc., but was in favor of outdoor seating. Council President Pro Tem expressed concerns regarding good intention ruining sweet and charming towns, and turning the town of Palm Beach into a regional restaurant and bar destination for the county. Which she was against.

Council President Zeidman commented Planning and Zoning was asking for direction.

Council Member Cooney commented outdoor dining was a total hit, but shared the concerns expressed. He would like to find a process that would work, but did not believe one size would fit all. He trusted staff to approve furniture, and wanted to think more about rules for keeping items out overnight.

Council Member Crampton commented outdoor seating had humanized the town in a positive way and felt a modest increase would be appropriate; however, some controls needed to be put into effect. Since there were existing guidelines in other communities, he trusted staff to come back with suggestions taken from the sidewalk café program regarding outdoor furniture. Suggested more discussion.

Council President Zeidman felt Council Member Araskog and Council President Pro Tem Lindsay had made significant points. This would be very difficult to resolve, as there was no cookie-cutter approach, and to keep the Town's unique character it needed to be peaceful, serene, upscale, and not have tables all over town.

Mayor Moore commented residents loved the outdoor seating but cautioned this should proceed slowly and carefully. She thought the outdoor furniture should be brought inside at night, and that any new restaurant needed to come before Council.

Council President Pro Tem Lindsay thought the special exception procedure should be used, a percentage should not be used, outdoor seating should be limited to the property boundaries unless there was a special exception,

tables and chairs should be approved by someone going forward, and the furniture should be brought in at night; however, there could be exceptions where not visible.

Council Member Araskog agreed that special exception procedure should be used and a percentage should not be used, look at ADA safety requirements, seating should be limited to property boundaries with some exceptions. Suggested Landmarks and ARCOM should approve the outdoor furniture and signage, furniture should be inside at night. She asked to keep the sidewalk café program in mind.

Council President Zeidman agreed that special exception procedure should be used and a percentage should not be used. Agreed with the sidewalk café program, seating should be limited to property boundaries unless there was a legal agreement and Council approval. Suggested control would be needed in regard to furniture and may need review by Landmarks and ARCOM. She did not want to see any chairs and tables piled outside. Questioned how sidewalks would get cleaned if furniture was left out at night. Council President Zeidman Inquired if the first 5 feet of sidewalk surrounding the perimeter was taken care of by the restaurant. Staff responded it varied all over town. She asked the Planning and Zoning Commission to go back and flesh this out.

Council President Zeidman called for public comments.

Maisie Grace, 247 Seaspray, felt the subject has been covered, and enjoyed outdoor seating, but there were traffic problems and she did not think restaurants needed to expand further. She had talked with other residents who were concerned about traffic, parking and tourists.

John Eubanks stated he was representing residents on Brazilian and the discussion had covered the problems. He agreed the Town must be very careful, and the most frequent comment was not to make Palm Beach into Delray Beach. He agreed there should be special exception and not a percentage. He agreed a restaurant should not exceed their boundaries, and felt ARCOM and Landmarks should review furniture and the furniture should be brought in at night. Also, this should not expand into neighborhoods.

C. New Business

1. Discussion on Traffic Calming of N. Ocean Blvd. in the North End.
Nicholas Caristo, Chief of Police

Town Manager Blouin reported a traffic accident which had no connection

to 1100 Block of North Ocean Boulevard. He provided the history of the roadway and encouraged the Police Department to do a campaign about cars driving under the speed limit to prevent dangerous situations. Provided a recommendation the Council to follow the State of Florida Traffic Standards.

Police Chief Caristo reported a speed device recorded 23,000 cars in a week at the location of the accident with over 3200 cars traveling under 14 mph. Chief Caristo felt State standards should be followed so the Town would not be at risk.

Mayor Moore indicated she had not realized that was not a passing zone, and felt it was a safety issue that needed to be fixed as soon as possible. Stated this needs to be a no passing zone.

Council President Pro Tem Lindsay asked to defer this item to the next agenda, and reported it was made a passing zone 9 years ago because of the neighborhood, she wanted to hear from the neighbors now. She also wanted to know if there was a liability. Noted the Town Manager stated the accident which occurred at the 1100 Block of North Ocean has no relation to the passing lane.

Council Member Crampton disagreed, since town staff had testified this was a potential safety hazard.

Town Attorney Randolph advised this might be handled administratively.

Town Manager Blouin commented he had never seen a council weigh in on the design of roadways.

Council Member Araskog thought this should not have been passed by the Council and she was not comfortable making a decision to override the Town Manager, Director of Public Works and Chief of Police. She wanted to give this to staff for an administrative decision.

Council Member Cooney agreed with Council Member Araskog. He asked about passing a cyclist when there was a double line. Police Chief Caristo responded.

Town Attorney Randolph advised no motion was needed.

XVII. ANY OTHER MATTERS

A. Review of Town Code Concerning Deviations from ARCOM or

LPC Approved Plans.
Julie Araskog, Town Council Member

Council Member Araskog asked if this issue could be sent to ORS, commenting it would only be for major deviations. Council had no objections.

XVIII. ADJOURNMENT

The Town Council Meeting of April 13, 2021 was adjourned at 6:30 p.m.

APPROVED:

Margaret A. Zeidman, Town Council President

ATTEST:

Queenester Nieves, CMC, Town Clerk

Date



TOWN OF PALM BEACH

Minutes of the Development Review

Town Council Meeting

Held on April 14, 2021

I. CALL TO ORDER AND ROLL CALL

The Development Review Town Council Meeting was called to order March 14, 2021 at 9:30 a.m. On roll call, all of the elected officials were found to be present.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

Administrative Specialist Churney gave the invocation. Council President Zeidman led the Pledge of Allegiance.

Council President Zeidman provided a few procedural announcements.

III. COMMENTS OF MAYOR DANIELLE H. MOORE

The Mayor stated she had no comments at this time.

IV. COMMENTS OF TOWN COUNCIL MEMBERS

Council President Zeidman explained item number 9 and why the explanation was written on the agenda.

Council President Zeidman discussed the Town Council Committees and the plan for moving forward.

Council Member Crampton thanked the board management and members of 3360 S. Ocean Blvd. for allowing beach access for the refurbishment of the sand.

V. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE

There were no comments heard at this time.

VI. APPROVAL OF THE AGENDA

Director of Planning, Zoning and Building Bergman read the following requested modifications:

Deferral of Item VIII. A. 1 to the May 12, 2021 meeting.

Deferral of Item VIII. B. 1 (b) to the May 12, 2021 meeting.

Withdrawal of Item VIII. B. 1 (c) from the agenda.

Deferral of Item VIII. B. 1 (d) to the May 12, 2021 meeting.

Deferral of Item VIII. B. 1 (g) to the May 12, 2021 meeting.

Deferral of Item VIII. B. 2 (b) to the May 12, 2021 meeting.

Deferral of Item VIII. B. 2 (f) to the May 12, 2021 meeting.

Deferral of Item VIII. B. 2 (i) to the May 12, 2021 meeting.

Deferral of Item X. A. to the May 12, 2021 meeting.

Motion made by Council Member Cooney and seconded by Council Member Crampton to approve the agenda as amended. Motion carried unanimously.

Administrative Specialist Churney swore in all those intending to provide testimony during the meeting.

VII. RESOLUTIONS

- A. **RESOLUTION NO 034-2021** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Ratifying And Confirming The Determination Of The Landmarks Preservation Commission That The Property Known As 127 Kings Road Meets The Criteria Set Forth In Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach; And Designating Said Property As A Town Of Palm Beach Landmark Pursuant To Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach.
- B. **RESOLUTION NO 035-2021** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Ratifying And Confirming The Determination Of The Landmarks Preservation Commission That The Property Known As 137 Kings Road Meets The Criteria Set Forth In Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach; And Designating Said Property As A Town Of Palm Beach Landmark Pursuant To Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach.

Director Wayne Bergman explained Resolution No. 034-2021 and Resolution No. 035-2021 were for two properties at 127 and 137 Kings Road, for which the Landmarks Preservation Commission had held designation hearings, and the owners had not been present. The owners

were concerned about this designation not being made at an in-person meeting and without them present. Mr. Bergman proposed delaying Town Council action until the owners could be present.

Council Member Cooney suggested a letter from the property owners might be needed for a deferral.

Eric Stonestrom, 137 Kings Road, discussed his reasons for requesting a deferral to the November 2021 Town Council meeting.

Town Attorney Randolph inquired if Mr. Stonestrom would waive the requirements for time constraints due to his request for an extension.

Angie McNamara, 127 Kings Road, discussed her reasons for requesting a deferral to the November 2021 Town Council meeting.

Town Attorney Randolph suggested that the item be sent back to the Landmarks Preservation Commission so they had a chance to weigh in on the designation with the Commission.

Council Member Crampton thought that Town Attorney Randolph's suggestion was a good one. He thought the process should begin anew.

Council President Pro Tem Lindsay agreed with Council Member Crampton. She apologized to the homeowners for the lack of communication from the Town. She thought the homeowners should be able to move through the landmarks process as all other homeowners.

Mayor Moore agreed with sending the items back to the Landmarks Preservation Commission.

Council Member Araskog requested staff look at the notification to make sure the direction was to make contact by email.

Richard Rene Silvin, Chairman of the Landmarks Commission, welcomed the owners to appear in front of the Commission to present their case for the designation hearing

Motion was made by Council Member Crampton, seconded by Council President Pro Tem Lindsay, to send the two properties, 127 Kings Road and 137 Kings Road, back to Landmarks to start the process of landmarking again, with the property owners waiving constraints to have it be heard within a certain time period. Motion carried by unanimous vote.

- C. **RESOLUTION NO 040-2021** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Ratifying And Confirming The Determination Of The Landmarks Preservation Commission That The Property Known As 223 Colonial Lane Meets The Criteria Set Forth In Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach; And Designating Said Property As A Town Of Palm Beach Landmark Pursuant To Ordinance No. 2-84, Also Known As Chapter 54, Article IV Of The Code Of Ordinances Of The Town Of Palm Beach.

Janet Murphy, Murphy Stillings, presented the criteria relevant to landmark the home at 223 Colonial Lane. She stated the property met criteria 1 and 3.

Motion was made by Council Member Crampton, seconded by Council

Member Cooney, to accept the report as presented. Motion passed by unanimous vote.

Council President Zeidman called for public comment. There were no comments heard at this time.

Council Member Araskog thanked the owners for preserving the history of Palm Beach.

Town Attorney Randolph read Resolution No. 040-2021 by title only.

Motion was made by Council Member Cooney, seconded by Council Member Crampton, to approve Resolution No. 040-2021 on the basis that criteria 1 and 3 had been met. Motion passed by unanimous vote.

VIII. DEVELOPMENT REVIEWS

A. Appeals

1. ARCOM Appeals of B-063-2020 160 Royal Palm Way

Requested Deferral to the May 12, 2021 Meeting per Email from Donald Lunny and John Eubanks.

This item was deferred to May 12, 2021 at approval of the agenda.

2. ARCOM APPEAL OF A-010-2021 1055 N Ocean Blvd

Presenters Martin Klein, David Klein, William Rickman, and Pat Seagraves introduced themselves. All stated they had been sworn in. Town Attorney Randolph stated no additional facts would be heard today.

Ex parte communications were disclosed by Council Members Crampton, Cooney, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore.

Town Attorney Randolph provided direction to Town Council as to what they could consider during this hearing.

Council Member Araskog questioned whether it should be determined if the access was a public beach access prior to hearing the appeal. Town Attorney Randolph stated that he felt the appeal was right to move forward. Council Member Araskog inquired if Council Member Cooney should be participating in the discussion since he participated at the ARCOM discussion. Town Attorney Randolph stated in abundance of caution, Council Member Cooney should recuse himself.

Martin Klein, 1060 N. Ocean Blvd., stated the arguments for his appeal.

David Klein, Attorney representing owners west of Ocean Blvd. and the private ocean way, provided rebuttal to Mr. Martin Klein's arguments.

Town Attorney Randolph asked Mr. David Klein to comment on Mr. Martin Klein's allegation that Mr. Rickman was not the correct owner to apply for ARCOM application. Mr. David Klein responded.

William Rickman, 1055 N. Ocean Blvd., spoke about the agreement between the 15 homeowners to the west of his property.

Mr. Martin Klein stated that he tried to speak to the neighbors but to no avail. He also felt the application had been made by an entity that did not exist.

Town Attorney Randolph stated that both parties spoke about issues that were not relevant to the appeal. He discussed the items that the Council should consider and read aloud the relevant portion of the code.

Mayor Moore inquired if it should be a concern that the applicant that applied for the project was not a legitimate LLC. Zoning Manager Castro stated he did not believe that was an issue. Town Attorney Randolph confirmed it was his understanding this was new information and therefore not relevant today.

Council Member Araskog expressed concern that one of the members would not summarize the letter at ARCOM for two of the voting members. Council Member Araskog inquired about Mr. Martin Klein's concern relating to the water vista and the gate. Martin Klein responded.

Council President Pro Tem Lindsay stated she struggled in sending this back to ARCOM.

Council President Zeidman asked if the ARCOM notice gave the option to appear or to send in a letter. Zoning Manager Castro did not know. Discussion ensued. Council President Zeidman read from the ARCOM transcript regarding the request made to summarize Martin Klein's letter, and gave her position they did have a summary and focused on the gates. Council President Zeidman believed that ARCOM did review the gates, while putting aside all irrelevant issues.

Council Member Araskog did not believe that Michael Small summarized all of the points in Martin Klein's email to the Commission. Council Member Araskog questioned whether due process was afforded to Mr. Klein, and felt it should go back to ARCOM. She also added that she did not believe the vista was discussed. She felt that Mr. Klein had a right to appear in front of ARCOM to argue the ARCOM Ordinance.

Council President Zeidman pointed out the pages in the backup that discussed what ARCOM actually considered related to the gate.

Mayor Moore stated that she struggled with the fact that the letter was provided to the members but two of them did not read the letter. She thought the same outcome would occur if remanded back to the Commission. Mayor Moore felt like the correct processes were followed.

Paul Castro spoke about the vista and how it was addressed in the Code. Council Member Araskog objected that new evidence was being given. Zoning Manager Castro retracted his statement.

Motion was made by Council Member Araskog to remand Appeal A-

010-2021, 1055 N Ocean Blvd, back to ARCOM to give Mr. Martin Klein his due process rights and also to say to ARCOM Commissioners they are charged with reading the competent substantial evidence, and whatever competent substantial evidence comes before them that has to do with the ARCOM ordinance is critical that they read it, if it isn't put in a timely manner, otherwise competent substantial is not evidence, is not looked at, which they are charged to do. Motion failed for lack of a second.

Council President Zeidman commented Council Member Araskog was referring to due process, and she agreed, but seven members of the ARCOM Commission had been involved in discussion applying the ARCOM ordinance to the review of the gate. Council President Zeidman talked about ARCOM's discussion of the ARCOM Ordinance relating to the gate, in which all ARCOM members participated. Council Member Araskog felt there were two points in Mr. Klein's letter, which were not discussed or summarized for the Commissioners and who stated they did not read his letter. Council President Zeidman read from the ARCOM transcript of the discussion of the gate. Council Member Araskog felt the issue of the gate height, in particular, should be remanded back to ARCOM.

Motion was made by Council Member Crampton, seconded by Council President Pro Tem Lindsay, to deny the appeal of A-010-2021, 1055 N Ocean Blvd., based on his opinion that ARCOM acted appropriately based on the evidence presented, and the review process set forth in the ordinance. Motion passed by 3-1 vote with Council Member Araskog opposed and Council Member Cooney recused.

Please note: A short break was taken at 11:20 a.m. The meeting resumed at 11:34 a.m.

B. Variances, Special Exceptions, and Site Plan Reviews

1. Old Business

- a. **Z-21-00337 SPECIAL EXCEPTION WITH SITE PLAN REVIEW** Zoning District: R-B Low Density Residential The application of TOWN OF PALM BEACH (Kirk Blouin, Town Manager), applicant, relative to property located at **320 S LAKE DR**, legal description on file, is described below. The Town of Palm Beach is requesting a special exception with site plan review to modify Lake Drive Park with hardscape/landscape improvements. The improvements include equipment landscape screening; new pervious pathways along the perimeter and middle sections of the park; reconfiguring the trash compactor area to facilitate access for servicing; reconfiguration of road access to parking lots to allow for gates and S Lake Drive cross walks; addition of pole mounted cameras and parking lot resurfacing. Also included in the proposed changes is the replacement and addition of benches; parking lot landscape screening; new landscaping beds in various locations; new bike racks, dog water fountains; and a relocated flag pole. Site vistas that exist in the park will be maintained. [Applicant's Representative: Paul Brazil, Director of Public Works] [The Landmarks Preservation Commission acknowledged the special exception and site plan

review required. Carried 7-0.]

TIME CERTAIN: 10:00 AM

Paul Brazil, Director of Public Works, stated a Certificate of Appropriateness had been granted and they were seeking an approval of a special exception with site plan review, and asked for a decision on scope today.

Administrative Specialist Churney swore in Keith Williams and Jay Boodheshwar.

Keith Williams, Nievera Williams, presented the landscape and hardscape changes proposed for the park.

Jay Boodheshwar, Deputy Town Manager, thanked Keith Williams for his generous time and donation to the Town.

Ex parte communications were disclosed by Council Members Crampton, Cooney, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore.

Mr. Brazil stated that staff was recommending the majority of the design proposed from Mr. Williams. He recommended considering the possibility of using a standard paver as opposed to a permeable paver for cost savings reasons. He explained the difference was below the pavers.

Council President Pro Tem Lindsay stated that from the surface, both pavers looked the same.

Council Member Crampton inquired if it was sensible to install pavers in the parking lot. Director Brazil stated he did not believe it make sense and thought that asphalt was a better solution, and provided his reasons.

Council Member Cooney inquired whether the arborist was concerned about the pavers with the major trees. Director Brazil responded the arborist supported standard pavers.

Council Member Araskog inquired about the maintenance cost for asphalt, permeable pavers and standard pavers for the parking lot. Director Brazil did not recommend decorative pavers for the parking lot. Council Member Araskog inquired if he felt the same about the walkways. Director Brazil responded affirmatively.

Council President Pro Tem Lindsay inquired about the gravel versus the mulch around the tree. Director Brazil stated that Mr. Williams supported the gravel. Council President Pro Tem Lindsay stated she would support the gravel choice.

Council President Zeidman inquired about the makeup of asphalt. Mr. Brazil responded.

Mr. Brazil discussed the costs for the pavers while retaining the asphalt in the parking lots.

Council President Pro Tem Lindsay discussed the importance of the gates and thought it would be important for the Town Council to review the gate prior to purchasing the item. Director Brazil indicated the gate would be reviewed and presented before purchase.

Council Member Crampton recalled the initial budget and where it was at this point. Director Brazil commented grant money was now in the Marina budget, which was now over funded.

Council Member Araskog did not feel there was extra money. She felt that the asphalt would be the better choice due to budgetary reasons. However, she still had a hard time with some of the budget numbers since the Town had many upcoming expenses and not all Town residents used the marina.

Council Member Cooney inquired about the water view screenings for the electrical boxes. Mr. Brazil responded and explained the modifications.

Council President Pro Tem Lindsay thought the park should be iconic, commensurate with the world-class marina that was being built. She stated this park was the most used park in the Town.

Mayor Moore agreed that the asphalt and the standard pavers were the reasonable choices.

Council President Zeidman thought that all members agreed with asphalt in the driveways, standard pavers for the walkways and gravel around the tree.

- a.1 Budget Amendment for Costs Associated with Staffing for the Town Marina and Improvements to Lake Drive Park

ORDINANCE NO. 11-2021 An Ordinance Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Providing For An Amendment To The Town's Budgets Adopted For The Fiscal Year Commencing October 1, 2020, And Providing An Effective Date.

Jane Le Clainche, Director of Finance, discussed the proposed ordinance included in the backup. She reviewed the budget for the park. She thought that a portion of the shortage should come from the marina fund reserve. She proposed the balance should come from the general contingency fund.

Council Member Araskog inquired if Scott Snyder could provide a fundraising update. Mr. Boodheshwar provided an update to the Council. Council Member Araskog expressed concerns for using money from the general contingency fund.

Mayor Moore commented there was some flexibility in the general

contingency fund.

Council Member Crampton inquired about the rationale in taking some of the money from the general contingency fund. Director Le Clainche responded the park was a town asset and would be accounted for separately. Council Member Crampton inquired about the type of bonds that the Town had for the project. Director Le Clainche responded they were revenue bonds.

Council Member Araskog was concerned about the effect a catastrophic event could cause to the budget.

Kirk Blouin, Town Manager, stated that it was important to outline where the money was coming from to provide transparency for the Town.

Director Le Clainche stated she would be returning next month with all of the totals for the contingency funds.

Council President Zeidman called for public comment.

John David Corey, 426 Australian Avenue and speaking for Friends of Lake Drive Park, thanked Keith Williams for his generous donation. He supported the asphalt choice and the standard pavers. He recommended using a native pine needle around the tree, rather than the gravel. He thought the gates should be reviewed by Landmarks Preservation Commission.

Gordon McCoun, on behalf of the Royal Parks Homeowners Association, thanked the Town for using pavers for the pathways. He advocated for the use of pavers in the driveways.

Director Brazil spoke about the management of the garbage functions and showed the Town Council the proposed location of the proposed garbage compactor.

Council Member Cooney inquired about the screening for the garbage compactor. Messrs. Williams and Brazil responded.

Council Member Crampton cautioned to consider noise when making the schedule for emptying the garage compactor. Mr. Brazil responded and discussed the schedule.

Zoning Manager Castro inquired about the operation schedule for the compactor. Director Brazil responded.

Council President Pro Tem Lindsay inquired about the cover for the compactor. Mr. Brazil responded. Council President Pro Tem Lindsay inquired if the smell would improve. Director. Brazil responded the new compactor would be odorless.

Council Member Araskog inquired if the arborist had concerns about the gravel on the roots around the tree. Mr. Brazil responded.

Motion was made by Council Member Crampton, and seconded by Council President Pro Tem Lindsay, that Site Plan Z-21-00337 be approved based upon the finding that the approval of the Site Plan will not adversely affect the public interest; that the Council certifies that the specific zoning requirements governing the individual use have been met and that satisfactory provision and arrangement have been met concerning Section 134-329 items 1 through 11; and that Special Exception Z-21-00337 shall be granted based upon the finding that such grant will not adversely affect the public interest and that the applicable criteria set forth in Section 134-229 of the Town Code have been met. Motion carried by unanimous vote.

Town Attorney Randolph read Ordinance 11-2021 on first reading by title only.

Motion was made by Council Member Crampton, seconded by Council President Pro Tem Lindsay to approve Ordinance 11-2021 on first reading. Motion carried by unanimous vote.

Please note: A lunch break was taken at 12:56 p.m. The meeting reconvened at 2:03 p.m.

- b. **Z-19-00232 SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S)** Zoning District: C-WA Worth Avenue The application of 125 Worth Partners, LLC, Applicant, relative to property located at **125 WORTH AVE**, legal description on file, is described below. The applicant requests Site Plan Review modification approval for revitalization, renovation and expansion of the 45 year-old nonconforming commercial building located at 125 Worth Avenue in the C-WA zoning district. The building will be completely renovated architecturally using design themes found in the Worth Avenue Design Guidelines. In addition, a two-story addition is being proposed on the east end of the property. To make this project financially feasible, the owners are requesting to demolish and rebuild the existing fourth story and expand its footprint to add four residential units. In addition to the Site Plan Review proposed modifications, the applicant is requesting the following Special Exceptions and Variances required to complete the project: 1. Per Section 134-1163(8)b., a special exception for a two- story and fourth story addition. The existing building is four stories but it is being expanded. 2. Per Section 134-2182(b), a special exception for on-site shared parking, subject to a professional shared parking analysis. 3. Per Section 134-419, a variance to allow an expansion of an existing nonconforming building by increasing the height from 53' in lieu of the 49'2" existing and the 25' maximum allowed by code. 4. Section 134-419, a variance to allow an expansion of

an existing nonconforming building by increasing the overall building height to 63'4" in lieu of the 53'8" existing and the 35' maximum allowed by current code. 5. Per Section 134-419, variance to allow an expansion of an existing nonconforming building by increasing the existing air-conditioned floor area of the fourth story to 13,212.9 square feet from 3,448.75 square feet existing. An open fourth story trellis of 5,433 square feet is also proposed in this application and included in the calculation of lot coverage, below. There is an existing exterior fourth floor covered area of approximately 3,290 Square feet in addition to the existing air-conditioned floor area on the fourth story of the building. 6. Per Section 134-1163(5), variance to allow a minimum front yard setback of 1'1" for portions of the building in lieu of the 5' existing and the 5' minimum required on the private property. The sidewalk is required to be a minimum of 10' wide and this proposal is a minimum of 8'2" in the area where the sidewalk is only 1'1" wide on private property. 7. Per Section 134-1163(9)b., variance for lot coverage of 71% on the first floor in lieu of the 57% existing and the 35% maximum allowable. 8. Per Section 134-1163(9)b., variance for lot coverage of 71% on the second floor in lieu of the 57% existing and the 35% maximum allowed for second story. 9. Per Section 134-1163(9)b., variance for lot coverage of 54% on the fourth floor in lieu of the 20% existing and the 35% maximum allowable by code. 10. Per Section 134-419, a variance to allow an expansion of an existing nonconforming building by increasing the existing building length at the east end of the building from 201'8" to 246' in lieu of the 150' permitted as of right in the C-WA zoning district. [Applicant's Representative: James M. Crowley Esq] [The Architectural Review Commission deferred this project to their February 24, 2021 Meeting. Carried 6-1.] Request For Deferral to the May 12, 2021 Meeting Per Letter from James M. Crowley.

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

- c. **Z-20-00269 VARIANCES** Zoning District: R-B Low Density Residential The application of John Criddle and Franny Frisbie, Applicant, relative to property located at **143 REEF RD**, legal description on file, is described below. The applicant is proposing to construct a new 597 square foot one story garage to the west of the existing residence. The following variances are being requested: 1. Section 134-893(7): The applicant is requesting a variance for a west side yard setback of 5 feet in lieu of the 12.5 foot minimum required for a one story building. 2. Section 134-893(6): The applicant is requesting a variance for an angle of vision of 105 degrees in lieu of the 100 degrees maximum allowed. [Applicant's Representative: Maura Ziska Esq] [Architectural Review Commission Recommendation: Implementation of the proposed variances will not cause architectural impact to the subject property. Carried 4-3.] [The Architectural Review Commission approved the project as presented. Carried 7-0.] Request for Withdrawal Per Email Dated April 5, 2021 from Maura Ziska

This item was withdrawn from the agenda during the approval of the agenda, Item VI.

- d. **Z-20-00299 SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S)** Zoning District: R A Estate Residential The application of 1015 SOUTH OCEAN LLC (MAURA ZISKA, MANAGER), applicant, relative to property located at **1015 S OCEAN BLVD**, legal description on file, is described below. 1) Section 134 840: Special Exception with Site Plan Review to allow the construction of an 11,031 square foot two story residence on a non-conforming lot that is 97.97 feet in depth in lieu of the 150 foot minimum required In the R A Zoning District. 2) Section 134 843(a)(5): A request for a variance to allow a front setback of 16 feet 7.5 inches in lieu of the 35 foot minimum required in the R A Zoning District. 3) Section 134 843(a)(9): A request for a variance to allow a rear setback of 2 feet 7 inches in lieu of the 15 foot minimum required in the R A Zoning District. 4) Section 134 843(a) (6)b: A request for a variance to allow an Angle of Vision of 133.74 degrees in lieu of the 120 degrees maximum allowed in the R A Zoning District. 5) Section 134 843(a)(7): A request for a variance to have a building height plane setback ranging as close to the front property line as 16.8 feet (one story element) to 29.25 feet (two story element) in lieu of the minimum 35 foot (one story element) to 47.6 foot (two-story element) minimum required by Code in the R-A Zoning District. [Applicant's Representative: Maura Ziska Esq] [The Architectural Review Commission deferred the project to the April 28, 2021 meeting. Carried 7-0.]

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

- e. **Z-20-00311 SPECIAL EXCEPTION WITH VARIANCE(S)** Zoning District: C-TS Town Serving Commercial The application of Bricktop's Palm Beach, applicant, relative to property located at **375 S COUNTY RD**, legal description on file, is described below. Section 134 1109 (14): Modification to previously approved Special Exception with Site Plan Review is being requested for Bricktop's restaurant to add 40 outdoor seats for lunch and dinner in the north courtyard adjacent to the existing restaurant. The additional seating will increase the seating from 150 indoor and patio seats to 190 seats. The current approval allows 52 seats of the 150 seats to be outside on the south patio. Section 134 2176: a variance is being requested to provide zero (0) on site parking spaces in lieu of the 13 parking spaces that are required for the additional 40 outdoor seats. [Applicant's Representative: Maura Ziska Esq]

Maura Ziska, attorney for the applicant, stated she did not oppose a one-month deferral due to the outdoor seating currently allowed due to COVID.

Motion made by Council Member Araskog and seconded by

Council Member Cooney to defer Z-20-00311 Special Exception with Variances, for one month, to the May 12, 2021 Development Review meeting. Motion carried by unanimous vote.

- f. **Z-20-00313 VARIANCE(S)** Zoning District: R-B Low Density Residential The application of MATTHEW AND ALEXANDRA MURPHY, applicant, relative to property located at **113 ATLANTIC AVE**, legal description on file, is described below. Section 134.893(b) (13): Request for a variance to allow the construction of a 210 square foot awning on the east side of the existing residence and a 644 square foot awning on the west side of the existing residence which will result in a cubic content ratio of 4.499 cubic feet in lieu of 3.998 existing and the 4.148 maximum allowed. [Applicant's Representative: Maura Ziska Esq] [Architectural Review Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 4-3.] [The Architectural Review Commission approved the project as presented. Carried 5-2.]

Administrative Specialist Churney swore in Jeff Brasseur, and Peter Papadopoulos.

Ex parte communications was declared by Council Members Araskog and Cooney.

Maura Ziska, Attorney for the owner, explained the variances requested for the project.

Jeff Brasseur, Brasseur & Drobot Architects, presented the architectural plans for the proposed project.

Director Bergman provided staff comments.

Council Member Crampton inquired why the vote was so close at the ARCOM meeting. Mr. Brasseur responded some did not like the look of awnings.

Council Member Araskog stated she did not see the hardship for the variance. Ms. Ziska discussed the reason that the owner was requesting the awnings.

Mayor Moore commented increasing CCR was an issue but this was de minimis.

Motion made by Council Member Cooney, and seconded by Council Member Crampton, that Variance Z-20-00313 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement

agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 4-1, with Council Member Araskog opposed.

- g. **Z-20-00318 REPLAT** Zoning District: R-AA Large Estate Residential The application of BLOSSOM WAY HOLDINGS LLC (GERALD A. BEESON, MANAGER), applicant, relative to property located at **1265 S OCEAN BLVD**, legal description on file, is described below. An application to replat lots 1 through 6 and lot 10 of the Blossom Estate Subdivision, 60 Blossom Way, and 1290 S Ocean Blvd into 2 (two) buildable lots. The proposed replat will abandon in total the Blossom Way right-of-way; abandon the current beach access and dedicate a new 8-ft wide beach access along the north side of the proposed replat; terminate the Limited Access Easement along the east side of S Ocean Blvd which provides access to all of the Blossom Estate platted properties via Blossom Way; and incorporate 60 Blossom Way and 1290 S Ocean Blvd properties into the new Lots 1 and 2 of Blossom Estate subdivision. [Applicant's Representative: Maura Ziska Esq]

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

- h. **Z-21-00327 VARIANCE(S)** Zoning District: R C Medium Density Residential The application of JUSTIN B. BESI KOF, Applicant, relative to property located at **218 EVERGLADE AVE**, legal description on file, is described below. Section 134 948(1) & (2): A request for a variance to construct a new 3,700 square foot, two story residence on a lot with a width of 50 feet in lieu of the 75 foot minimum required and a lot area of 5,902 sq. ft. in lieu of the 10,000 sq. ft. minimum required in the R C Zoning District. Section 134 948(6): Request for a variance to have an 8 foot east side yard setback in lieu of the 10 foot minimum required in the R-C Zoning District. Section 134 1757: Request for a variance to construct a swimming pool (11' by 27') along the south of the property that would have a 7.5 foot rear yard setback in lieu of the 10 foot minimum setback required. Section 134 948(9): Request for a variance for lot coverage to be 34.92% in lieu of the 30% maximum allowed in the R-C Zoning District. [Applicant's Representative: Maura Ziska Esq] [Architectural Review Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 6-1.] [The Architectural Review Commission approved the project with conditions relating to the architecture. Carried 5-2.]

Ex parte communications disclosed by Council Members Araskog and Cooney.

Administrative Specialist Churney swore in Daniel Clavijo.

Maura Ziska, Attorney for the owner, explained the variances requested for the project.

Daniel Clavijo, SKA Architect + Planner, presented the architectural plans for the proposed project.

Director Bergman stated staff had no objection to the application.

Council Member Cooney inquired what was driving the lot coverage for the home. Mr. Clavijo responded.

Council Member Crampton expressed a concern for homes that were covering the majority of the lot.

Council Member Araskog inquired about the hardship for the variances. Ms. Ziska responded.

Council President Pro Tem Lindsay thought the home would be a big improvement. She believed there was a hardship for the variance.

Ms. Van Onna provided staff comments regarding a vicinity map to provide more context.

Council President Zeidman called for public comments. There were no comments heard at this time.

Motion made by Council Member Crampton, and seconded by Council Member Araskog, that Variance Z-21-00327 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 5-0, by unanimous vote.

2. New Business

- a. **Z-21-00328 VARIANCE(S)** Zoning District: R-C Medium Density Residential The application of MELINDA BASS, applicant, relative to property located at **332 BRAZILIAN AVE**, legal description on file, is described below. 134-1669 and 134-1729. Applicant requests a variance to permit installation of a 60 kw generator with a height of 8.0' in lieu of 7' maximum permitted, as surrounded by a wall on three sides with a height that is 8' above the neighboring property owner's grade on the west side yard in lieu of 7' maximum permitted and 7.5' above the

neighboring property owner's grade in the rear yard (south) in lieu of 7' maximum permitted. [Applicant's Representative: Tim Hanlon Esq]

Administrative Specialist Churney swore in Timothy Hanlon.

There were no ex parte communications to declare by any of the Council Members.

M. Timothy Hanlon, Attorney for the owner, explained the variances requested for the project and provided an overview of the project.

Director Bergman stated staff had no objection to the application.

Council Member Araskog inquired about the height of the generator in relation to the neighboring property. Director Bergman responded.

Council President Zeidman called for public comments. There were no comments heard at this time.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay that Variance Z-21-00328 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 5-0, by unanimous vote.

- b. **Z-21-00329 SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S)** Zoning District: R-A Estate Residential The application of 910 S OCEAN LLC (Tom Campbell), applicant, relative to property located at **910 S OCEAN BLVD**, legal description on file, is described below. 1. Section 134.843(b): Modification to a previously approved request for Site Plan approval to permit construction of a new 17,527 square foot, two story residence on a platted lot with a depth of 128.42 in lieu of the 150 foot minimum required In the R-A Zoning District. The proposed changes to the main house parcel are as follows: the addition of a cooling tower at southwest corner of the property; revision of the driveway and entries to reduce from three curb cuts to two curb cuts; elimination of the swimming pool on the east side of the house; addition of decorative balustrades at the roof level; revisions to floor plans and south façade due to plan changes; elimination of balcony on the west façade; minor adjustment to stonework and window/door configurations; and revision to metal railing design of balconies. Also proposed modifications to the

basement enlarging the square footage by 994 square feet to house mechanical equipment. 2. Section 134 2: a variance to allow a point of measurement of 21.5 NAVD in lieu of the 18.34 NAVD maximum allowed for the building height plane calculation for the balustrade detail. 3. Section 134-1610(4) and 134-843(11): a variance to allow lot coverage to be 28.5% in lieu of the 25% maximum allowed when counting the basement walls that extend outside of the main building walls. 4. Section 134-790: Modification to a previously approved request for a special exception to permit construction of a new 500 square foot beach cabana east of South Ocean Boulevard. Modifications include new fenestration, columns, basement and raising finished floor elevation by 2 feet and to lower the site wall to meet the ocean vista requirement. [Applicant's Representative: Maura Ziska Esq] [The Architectural Review Commission deferred the project to their April 28, 2021 meeting. Carried 6-1.]

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

- c. **Z-21-00330 VARIANCE(S)** Zoning District: R-A Estate Residential & B-A Beach Area The application of EMIL & YVONNE SOLIMINE, applicants, relative to property located at **830 S OCEAN BLVD**, legal description on file, is described below. Section 134 843 (11): a variance request to allow the construction of a 1,780 square foot two story infill addition for a first floor living room area and two second floor bedrooms that will result in a lot coverage of 30.9 % in lieu of the 27.65% existing and the 25% maximum allowed. [Applicant's Representative: Maura Ziska Esq] [Architectural Review Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 7- 0.] [The Architectural Review Commission approved the project as presented. Carried 7-0.]

Ex parte communications disclosed by Council Member Araskog.

Administrative Specialist Churney swore in Jaime Torres-Cruz.

Maura Ziska, Attorney for the owner, explained the variances requested for the project.

Jaime Torres-Cruz, Fairfax and Sammons, presented the architectural plans for the proposed project.

Director Bergman stated staff had no objection to the application.

Council Member Crampton thought the infill addition was fine and appropriate.

Council Member Araskog inquired if there was an area where they

could reduce the lot coverage. Mr. Torres-Cruz responded.

Council Member Araskog asked about the hardship. Ms. Ziska responded.

Council President Zeidman called for public comments. There were no comments heard at this time.

Motion made by Council Member Crampton and seconded by Council Member Cooney that Variance Z-21-00330 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 4-1, with Council Member Araskog opposed.

- d. **Z-21-00331 VARIANCE(S)** Zoning District: R-B Low Density Residential The application of JOAN GULLANS & GARRETT PLUCK, applicants, relative to property located at **167 SEAVIEW AVE**, legal description on file, is described below. The applicant is proposing to construct a 316 square foot two story addition to the rear of the residence for an elevator/mudroom addition that will require the following variances: 1. Section 134 893(7): a west side yard setback of 9.8 In lieu of the 15 foot minimum required In the R B Zoning District. 2. Section 134 893(13): a cubic content ratio ("CCR") of 5.05 in lieu of the 4.72 existing CCR and the 4.24 maximum CCR allowed in the R B Zoning District. [Applicant's Representative: Maura Ziska Esq] [Architectural Review Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 7-0.] [The Architectural Review Commission approved the project as presented. Carried 7-0.]

Ex parte communications disclosed by Council Member Araskog.

Administrative Specialist Churney swore in Chuck Willette and Kelsey Brennan.

Maura Ziska, Attorney for the owner, explained the variances requested for the project.

Chuck Willette, Brooks & Falotico & Associates, presented the architectural plans for the proposed project.

Council Member Crampton inquired about how the home fit

within the neighborhood. Mr. Willette responded.

Director Bergman stated staff had no objection to the application.

Mayor Moore thought that the Town Council may see more of these requests to help aging homeowners who want to stay in their home.

Council Member Araskog noted this was not just an elevator, they also were adding a mud room.

Council President Zeidman called for public comments. There were no comments heard at this time.

Council Member Araskog inquired about the hardship for the variance. Ms. Ziska responded.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay that Variance Z-21-00331 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 4-1, with Council Member Araskog opposed.

- e. **Z-21-00332 VARIANCE(S)** Zoning District: R-B Low Density Residential The application of ULLA LLC (Steve Johnson), applicant, relative to property located at **1284 N LAKE WAY**, legal description on file, is described below. The applicant is requesting approval to construct a one story 324 square foot pool cabana that will require the following variances Section 134 843(7): a 9.75 south side yard setback in lieu of the 12.5 foot minimum required; and Section 134 1700: the 12 inch roof overhang on the west side of the proposed pool cabana to be allowed to extend into the 25 foot setback from the Lake Trail where only structures less than 4 feet in height are allowed in that setback. [Applicant's Representative: Maura Ziska Esq] [Landmarks Preservation Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 7-0.] [The Landmarks Preservation Commission approved the project as presented. Carried 7-0.]

Administrative Specialist Churney swore in Michael Perry.

Ex parte communications disclosed by Council Members

Crampton, Cooney, Council President Pro Tem Lindsay, Council President Zeidman, Mayor Moore, and Council Member Araskog were all none. Upon clarification from Town Attorney Randolph, all previous disclosures today should be corrected to state each person had read the backup including letters and all letters received individually.

Maura Ziska, Attorney for the owner, explained the variances requested for the project. She presented the architectural plans for the proposed project.

Michael Perry, MP Design and Architecture, discussed the variance required for an overhaul of the cabana on the northwest corner.

Mayor Moore inquired about the site plan. Ms. Ziska showed the site plan and stated that the irregular shape was part of the hardship.

Council Member Araskog inquired regarding the variance for the overhang and asked if there were other examples on the street of similar overhangs. Mr. Perry responded there was another overhang, for which no variance had been required.

Council President Zeidman called for public comments. There were no comments heard at this time.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay, that Variance Z-21-00332 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried unanimously. Motion carried 4-1, with Council Member Araskog opposed.

- f. **Z-21-00333 VARIANCE(S)** Zoning District: R-B Low Density Residential The application of 04TST101NIGHTINGALE LLC, applicant, relative to property located at **101 NIGHTINGALE TRL**, legal description on file, is described below. Section 134 893(13): The applicant is proposing to construct a 70 square foot one story bathroom addition and two Dutch gables that will be added to the courtyard elevations of the pool cabana and kitchen which will increase the cubic content ratio ("CCR") to 5.24 In lieu of the 5.01 existing CCR and the 3.9 maximum CCR allowed in the R B Zoning District. [Applicant's Representative: Maura Ziska Esq] [The Architectural Review Commission deferred the project to their April 28, 2021 meeting. Carried 7-0.]

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

- g. **Z-21-00334 SPECIAL EXCEPTION WITH VARIANCE(S)**
Zoning District: C-TS Town Serving Commercial The application of FLAGLER HOLDINGS NORTH CAROLINA INC (Alex Gilmurray, its Vice President, Treasurer and Assistant Secretary), applicant, relative to property located at **223 ROYAL POINCIANA WAY**, legal description on file, is described below. Pursuant to Section 134 1111(b) of the Town Code, the applicant is requesting special exception approval to allow 8 extra outdoor patron seats at Main Street by The Breakers, a merchant retail operation located at 223 Royal Poinciana Way, in connection with a take-out food business. The applicant is also requesting a variance because the total gross leasable area of the retail space is 2,776 square feet, which exceeds the 2,000 square foot maximum square footage allowed for a "takeout food business inside tenant space" to request extra outdoor patron seating pursuant to Section 134 1111(b)(1). [Applicant's Representative: James Crowley, Esq]

Administrative Specialist Churney swore in Jamie Crowley.

Ex parte communications were disclosed by Council Members Crampton, Cooney, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore.

Jamie Crowley, Attorney for the owner, explained the zoning items requested for the project and added the reason for the request.

Director Bergman stated staff had no objection to the application.

Council Member Cooney wondered if the item should be handled after the outdoor seating issue was worked out; however, he believed Attorney Crowley made a compelling argument and thought the request was small.

Council President Pro Tem Lindsay agreed with Council Member Cooney.

Council Member Crampton asked where the seats were. Mr. Crowley explained the seats requested were the current Covid seats.

Council Member Araskog inquired the width of the sidewalk with some of the tables. Mr. Crowley responded. Council Member Araskog questioned staff about hardship of the request relative to the retail space. Mr. Bergman responded it was Mr. Castro's interpretation of the code. Council Member Araskog asked the

attorney about the hardship. Mr. Crowley responded the code did not contemplate this hybrid take-out with adjoining retail. Council Member Araskog thought that a design review board should be reviewing the tables and chairs. Council Member Araskog inquired about the ADA requirements. Mr. Bergman responded that the request was compliant with the Code.

Council President Zeidman gave her opinion this was different than Bricktop's, it did not require parking, it was a technicality in the code with both take-out and retail, and there was an arcade and a sidewalk. She visited and saw there was plenty of room from a common-sense point of view and they would have to comply with the instituted rules.

Council Member Araskog asked Council Member Cooney if he was comfortable with ARCOM Chair review; however, Town Attorney Randolph explained that was not an option. Mr. Crowley explained the type of food available for take-out.

Council President Zeidman called for public comments.

Susan Gary, resident, supported the request and added that the main sidewalk was outside of the building.

Motion made by Council Member Cooney, and seconded by Council Member Araskog, that Variance Z-21-00334 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area, and that staff shall approve the four tables and accompanying chairs. Motion carried by unanimous vote.

Motion made by Council Member Cooney, and seconded by Council Member Araskog that Special Exception Z-21-00334 shall be granted based upon the finding that such grant will not adversely affect the public interest and that the applicable criteria set forth in Section 134-229 of the Town Code have been met. Motion carried 5-0, by unanimous vote.

- h. **Z-21-00335 VARIANCE(S)** Zoning District: R-A Estate Residential The application of 1047 SOUTH OCEAN BLVD TRUST (Maura Ziska, Trustee), applicant, relative to property located at **1047 S OCEAN BLVD**, legal description on file, is described below. 1. Section 134 843(8): request a variance to add a 157 square foot second story addition on the north side of the house that will have a 5.25 foot side yard setback In lieu of the 15 foot minimum required. 2. Section 134 843(8): request a variance to add a 343 square foot second story addition on the south side of the house that will have a 6.41 foot side yard setback in lieu of

the 15 foot minimum required. 3. Section 134 843(8): request a variance to demolish and rebuild existing staircase on the south side of the residence and maintain the 2.55 foot south side yard setback in lieu of the 15 foot minimum required. 4. Section 134 843(11): request a variance to demolish and rebuild existing staircase on the south side of the residence that will increase the lot coverage by 109 square feet to 44.78% in lieu of the 43.9% existing and the 25% maximum allowed. [Applicant's Representative: Maura Ziska Esq] [Landmarks Preservation Commission Recommendation: Implementation of the proposed variance will not cause negative architectural impact to the subject property. Carried 7-0.] [The Landmarks Preservation Commission approved the project as presented. Carried 7-0.]

Ex parte communications were disclosed by Council Members Crampton, Cooney, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore.

Maura Ziska, Attorney for the owner, explained the variances requested for the project.

Peter Papadopoulos, Smith and Moore Architects, presented the architectural plans proposed for the project.

Ms. Van Onna provided staff comments that the additions were sensitive to the landmark property.

Council Member Crampton thought the additions were consistent with the architecture in the area.

Council Member Cooney thanked the owners for preserving the home.

Council Member Araskog expressed concern about the 6.41 foot setback requested. Ms. Ziska stated the setback was an existing condition. Council Member Araskog inquired about the setback for the stairs, and that the stairs seemed bigger. Mr. Papadopoulos responded the stairs were the same size but re-oriented. Council Member Araskog inquired about the streetscape. Mr. Papadopoulos responded no lot coverage was being added.

Mayor Moore thought the massing seemed appropriate.

Council Member Lindsay inquired about the added height on the south side of the home. Mr. Papadopoulos stated that the addition was 6 inches lower than the main portion of the home and provided further clarification.

Council Member Araskog requested to see the one-story home to

the south and the landscape that would screen the home.

Council President Zeidman called for public comments. There were no comments heard at this time.

Motion made by Council Member Cooney, and seconded by Council Member Crampton, that Variance Z-21-00335 shall be granted and find in support thereof that all criteria applicable to this application as set forth in Section 134.201(a) items 1 through 7 have been met, and providing that the property owner did voluntarily commit that prior to the issuance of a building permit to either provide a recorded utility easement or an easement agreement satisfactory to the town that ensures a recorded easement will be granted if necessary to underground utilities in the area. Motion carried 4-1, with Council Member Araskog opposed.

- i. **Z-21-00336 MODIFIED SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S)** Zoning District: C-TS Town Serving Commercial The application of CARRIAGE HOUSE PROPERTIES PARTNERS LLC, A DELAWARE LIMITED LIABILITY COMPANY, applicant, relative to property located at **264 S COUNTY RD & 270 S COUNTY RD**, legal description on file, is described below. Section 134 1109: A request for a special exception with site plan review modification approval to modify a previously approved Club's 264 South County Road property as follows: At 264 South County Road: Modify quantity and size of rooftop mechanical equipment; Modify height of mechanical equipment screen wall; Modify Landscape and Hardscape Design including Landscape Open Space. At 270 South County Road: Modify quantity and size of rooftop mechanical equipment; New mechanical equipment screen wall; Modify Landscape and Hardscape Design including Landscape Open Space; Modify to Front Door & Overhang Design; Modify Door/Window Operation on East Elevation for Emergency Egress; New Concealed Emergency Egress Gate On East Elevation; New Decorative Shutters on South Elevation; Modify quantity and location of windows on northwest corner of second floor. The following Variances are being requested: At 264 South County Road: 1) Section 134-1607(1): to allow (4) pieces of HVAC equipment at 51 inches in height in lieu of the 48" maximum allowed; 2) Section 134-1607(1): to allow the scrubber at 40 inches in height in lieu of the 36" maximum allowed. At 270 South County Road: Section 134- 1607(1): to allow (5) pieces of HVAC equipment at 57 inches in height in lieu of the 48" maximum allowed. 3. Section 134-1113(6): To allow a parapet wall on the south side of the second story to screen proposed new mechanical equipment with a side yard setback of 2.11 feet in lieu of the 11 foot minimum required. [Applicant's Representative: Maura Ziska Esq] [The Landmarks Preservation Commission approved some of the architectural items but deferred the remainder of the project to their April 21, 2021 meeting. Carried 7-0.]

This item was deferred to the May 12, 2021 meeting during the approval of the agenda, Item VI.

Please note: A short break was taken at 4:02 p.m. The meeting resumed at 4:14 p.m.

C. Time Extensions and Waivers

1. Time Extension for Construction Hours at 1960 S. Ocean Blvd.

Director Bergman introduced the time extension request.

Martin Klein, attorney for the owners, stated that the owners would be happy to work on the allowable Saturday hours. He also stated the one adjacent neighbor was supportive of the request.

Council Member Araskog inquired about the distance between the construction and the neighbor's home. Mr. Klein responded. Council Member Araskog requested a condition that if any issues arose, Director Bergman could handle complaints. Council Member Araskog also requested that the holiday work hours would be followed. Mr. Klein stated that the requests were acceptable.

Motion was made by Council Member Crampton, and seconded by Council Member Araskog, to approve the time request for construction hours at 1960 South Ocean Boulevard with the following conditions: (1) The applicant shall return to Council in October 2021 (2) No extra Saturday hours outside the hours allowable (3) Adhere to the Town's traditional Holiday Schedule (4) Planning, Zoning & Building Director Wayne Bergman shall have authority to handle complaints and shut down the work if necessary. Motion carried 5-0, by unanimous vote.

Council President Zeidman called for public comments. There were no comments heard at this time.

IX. Discussion of the current codes regarding the automatic removal of architects on both the ARCOM and Landmarks Commissions due to the architects reaching the maximum number of conflicts of interest (five), per calendar year; and possible solutions, including Consideration of Draft Ordinances:

Council President Zeidman asked Director Bergman to identify the problem. Director Bergman responded both the Landmarks and ARCOM codes required two architects to be on their boards. Also, if any member had five conflicts of interest in a calendar year, the code required them to be automatically removed. So far this year, with only three meetings so far, there were 11 conflicts between the two boards.

1. Proposed Amendment to the Town Code to Exempt ARCOM Member Architects from Conflict of Interest Regulations

ORDINANCE 09-2021 An Ordinance Of The Town Council Of The Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 18, Buildings and Building Regulations, Article III, Architectural Review, Division 1, Generally Section 18-170; Providing For Severability; Providing For The Repeal Of Ordinances In Conflict; Providing For Codification; And Providing An Effective Date.

2. Proposed Amendment to the Town Code to Exempt Landmarks Preservation Commission Member Architects from Conflict of Interest Regulations

ORDINANCE 10-2021 An Ordinance Of The Town Council Of The Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 54, Historical Preservation, Article II, Landmarks Preservation Commission, Section 54- 38(b); Providing For Severability; Providing For The Repeal Of Ordinances In Conflict; Providing For Codification; And Providing An Effective Date.

Director Bergman introduced this item and discussed the issues with the architects and their conflict of interests.

Council President Zeidman commented Mr. Kirchoff had just joined the ARCOM board and he had three conflicts. Jeff Smith had three as well. ARCOM was scheduled to meet again in 1-1/2 weeks. Richard Sammons had to step off ARCOM because he had five conflicts. All were highly regarded architects. Council President Zeidman stated this was a real problem which must be addressed, because two architects could soon be lost.

Town Attorney Randolph advised solutions that had been considered were to raise the number of conflicts allowed, or to consider the law and various ethics commission opinions. He described the difference between regular and prohibitive conflicts of interest. He advised Council their decision was either to change the number of conflicts, or eliminate it as it related to architects and master gardeners required to be on the boards. He stated that the number of conflicts had been raised from 3 to 5, specifically for architects. He commented the ordinance was not necessarily here for adoption today, but was to provoke discussion.

Council President Zeidman commented two of Jeff Smith's conflicts were about gates, and she had asked Town Attorney Randolph if he had to take conflicts for something so de minimis. Attorney Randolph responded Mr. Smith did not have a prohibitive conflict, but a standard conflict which could inure to the benefit of a person he was representing.

Council Member Araskog expressed concern about leaving the number of conflict of interests open ended. She recommended increasing the number of conflicts allowed or having the architects request a forgiveness from the Town Council if they have the maximum number of conflicts. She felt consideration should be made on a case-by-case basis.

Town Attorney Randolph explained why there was a limit on the number of conflicts.

Council President Pro Tem Lindsay asked for more explanation between the conflict of interest and a prohibitive conflict of interest. Town Attorney Randolph responded. Council President Pro Tem Lindsay asked Attorney Randolph's position on limiting the number of conflicts. Attorney Randolph did not have an opinion on the number of conflicts, however stated he could not remember any other architect that exceeded the allowable number.

Council Member Cooney pointed out a few reasons he believed that the conflicts of interest were increasing. He believed that the architects that served on the Commissions, did so at times to their own expense. Council Member Cooney was hesitant to leave the conflicts open ended but pointed out that this was a real issue.

Attorney Randolph noted Council Member Cooney had come up with a point not considered before, that too many projects were before ARCOM, making their meetings too lengthy and creating conflicts; and the solution would be to go back to having staff approve minor projects and ARCOM approving major projects.

Council Member Araskog stated that the Ethics Commission weighed in on prohibitive conflicts for architects and landscape architects, which did allow them to present to the Commissions. She thought that minor projects were important and should remain on the ARCOM agenda and consent agenda; she wondered if these should be removed from the conflicts. She felt time should be taken to work on this problem.

Town Attorney Randolph advised the provision in the code could be temporarily waived while Council was giving consideration to this matter.

Council Member Crampton recommended assigning the issue to a Council committee for study. He expressed his favor for temporarily waiving the number of conflicts.

Council Member Lindsay suggested having an allowable number for conflicts for major projects and a higher number for minor projects. Council Member Lindsay suggested that Council Member Cooney discuss the issue with staff to assist in a solution for this issue.

Discussion ensued on this topic.

Council President Zeidman stated it was suggested that the issue be sent to one of the committees for study as well as asking Council Member Cooney to assist staff in coming up with a solution. She inquired if the Council had any interest in pursuing either of these options.

Town Attorney Randolph suggested allowing staff to return to the Council with modified language to the Code.

Mayor Moore suggested to suspend the number of conflicts immediately while a solution is crafted. She requested allowing Attorney Randolph and staff to work on this issue.

Council Member Araskog suggested the solution could include the possibility of not counting minor projects, a limit of 5 conflicts for major projects, and the opportunity to come to Council if the professional was close to meeting the conflict limits. Town Attorney Randolph noted he and staff had heard that direction.

Motion was made by Council Member Araskog, and seconded by Council Member Cooney, to suspend within the ARCOM ordinance the immediate removal of any ARCOM member for five conflicts of interest, specifically architects and landscape architects and/or master gardeners, as Council and staff continued working to find a solution. Motion carried 5-0, by unanimous vote.

X. ANY OTHER MATTERS

a. Application Process Changes

Wayne Bergman discussed the high level of construction activity in the Town. He discussed the importance of having the correct processes and staff to handle the increased activity. He also commented on the importance of providing great customer service and the previous changes to help position the department in achieving this goal.

James Murphy, Assistant Director of Planning, Zoning and Building, presented the current development review process for applications, pointed out many inefficiencies, and presented the proposed process improvement changes for the development review applications.

Council Member Crampton thought Assistant Director Murphy's suggestions were logical and would improve the process. Council Member Crampton inquired if there would be a way to lessen the additional time needed for the review in the new process. Assistant Director Murphy responded. Council Member Crampton inquired about the process to implement the changes. Assistant Director Murphy spoke about hiring employees and how the new software would work. Council Member Crampton thought this process would work but would need resources of software, people, and time to implement the changes. Council Member Crampton commented this would need the complete support of Town leaders.

Kirk Blouin, Town Manager, stated that the leadership in the department was crucial and he believed the correct leadership was in place. He thought the current leadership had the vision to implement the changes. Mr. Blouin stated he was in full support to implement the changes.

Council President Pro Tem Lindsay inquired about the timing to make the changes. Assistant Director Murphy responded implementation was envisioned for 2022, but might be able to begin sooner. Council Member Lindsay was supportive of the proposed development order. Assistant Director Murphy discussed the importance of having development orders. Council President Pro Tem Lindsay inquired about the public notice requirement and the posting of

the notice in Town Hall. Assistant Director Murphy described the notice requirements and his vision of the newly proposed process. Council President Pro Tem Lindsay inquired how the system had worked in Miami Beach. Assistant Director Murphy reported it had been very rare for a project to fail and have to go back to start, and felt deferrals here would be reduced by one-third..

Mayor Moore inquired if the proposed changes would bring the Town into best practices. Assistant Director Murphy confirmed it would. The Mayor thought the changes proposed were exceptional. Mayor Moore inquired about the drawbacks with the plans. Assistant Director Murphy felt the major negative would be changing habits.

Council Member Araskog thought the policy changes were excellent and thought the changes in the long run would be beneficial.

Council Member Cooney thought the proposed changes had so much common sense and clarity. Council Member Cooney inquired if some of the changes should be removed from the Code and changed into a departmental policy. Assistant Director Murphy commented the new changes would require applicants to submit applications that were more complete.

Mayor Moore was in favor of staff writing the notice to provide more clarity to the residents.

Council President Zeidman thought there was a big implementation process to undergo. She wondered how the staff would relay all of the changes to the professional community. Director Bergman responded they had held two very well-attended workshops, and found that to be the best format to get information out to the proper people. He commented staff had a lot of work to do before getting to the point of dispersing information. Director Bergman suggested providing an implementation calendar as a next step. Council President Zeidman thought that the structure provided to all parties involved would be very beneficial.

Maura Ziska, Attorney, was in favor of streamlining the process.

Council Member Araskog inquired if there were any changes that could be made immediately to help staff with the work load. Director Bergman recommended keeping the process as is for now and they could come back to Council if needed.

Town Attorney Randolph thought one of the most important elements of this process would be the development order. He wondered if the development orders could begin immediately. Mr. Bergman stated that staff could begin the development orders.

b. Discussion on Non-Conforming Lot Change

This item was deferred during Item VI., approval of the agenda.

XI. ADJOURNMENT

The meeting was adjourned at 6:21 p.m. without the benefit of a motion.

APPROVED:

Margaret Zeidman, Town Council President

ATTEST:

Kelly Churney, Administrative Specialist

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Minutes

Agenda Title

Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of April 28, 2021.

Presenter

Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- **Memorandum Dated May 3, 2021 from Wayne Bergman, Director of Planning, Zoning and Building**
- **Minutes of the Architectural Review Commission Meeting of April 28, 2021**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Wayne Bergman, Director of Planning, Zoning & Building

Re: Approval of the Architectural Commission Meeting Action Minutes of April 28, 2021

Date: May 3, 2021

STAFF RECOMMENDATION

Staff recommends that the Town Council approve the major items that were approved by ARCOM at the regularly scheduled meeting of April 28, 2021.

BOARD OR COMMISSION RECOMMENDATION

The Architectural Commission recommends that the Town Council approve the major items that were considered at the regularly scheduled meeting of April 28, 2021.

GENERAL INFORMATION

These minutes are submitted to the Town Council for approval pursuant to Chapter 18-177 of the Town of Palm Beach Code of Ordinances.

Attachment

kmc



TOWN OF PALM BEACH

PLANNING, ZONING AND BUILDING DEPARTMENT

MINUTES OF THE REGULAR ARCHITECTURAL REVIEW COMMISSION MEETING HELD ON WEDNESDAY, APRIL 28, 2021

Please be advised that in keeping with a recent directive from the Town Council, the minutes of all Town Boards and Commissions will be "abbreviated" in style. Persons interested in listening to the meeting, after the fact, may access the audio of that item via the Town's website at www.townofpalmbeach.com.

I. CALL TO ORDER

Mr. Small called the meeting to order at 9:00 a.m. All members participated via Zoom Webinar due to the COVID-19 situation.

II. ROLL CALL

Michael B. Small, Chairman	PRESENT
John David Corey, Vice Chairman	PRESENT (arrived at 9:01 a.m.)
Alexander C. Ives, Member	PRESENT (arrived at 9:08 a.m.)
Maisie Grace, Member	PRESENT
Betsy Shiverick, Member	PRESENT
Jeffrey Smith, Member	PRESENT
Thomas Kirchhoff, Member	PRESENT
Katherine Catlin, Alternate Member	PRESENT
Dan Floersheimer, Alternate Member	PRESENT

Staff Members present were:

Wayne Bergman, Director of Planning, Zoning and Building
James G. Murphy, Assistant Director of Planning, Zoning and Building
Paul Castro, Zoning Manager
Laura Groves van Onna, Historic Preservation Planner
Kelly Churney, Secretary to the Architectural Review Commission
John Randolph, Town Attorney

III. PLEDGE OF ALLEGIANCE

Chairman Small led the Pledge of Allegiance.

IV. RULES OF ORDER AND PROCEDURE

Mr. Small thanked the Town Council for allowing the Commission to meet virtually. He thanked staff for their participation in setting up the virtual meeting. Mr. Small indicated

that the virtual meetings would continue through the summer. He discussed the ARCOM annual report that he delivered to the Town Council at their April 14, 2021 meeting. He also stated that Bob Garrison, former Vice Chairman, was recognized for his service on the commission.

- V. **APPROVAL OF THE MINUTES FROM THE MARCH 24, 2021 MEETING**
Motion made by Ms. Catlin and seconded by Mr. Smith to approve the minutes from the March 24, 2021 meeting. Motion carried unanimously.

VI. **APPROVAL OF THE AGENDA**

Mr. Small announced the following changes to the agenda:

Withdrawal of A-034-2021, 258 Country Club Drive
Deferral of B-063-2020, 160 Royal Palm Way to the May 26, 2021 meeting
Deferral of B-076-2020, 60/70 Blossom Way to the May 26, 2021 meeting
Withdrawal of B-003-2021, 111 El Brillo Way
Deferral of B-013-2020, 216 Tradewind Drive to the May 26, 2021 meeting
Deferral of B-033-2020, 760 N. Ocean Blvd. to the May 26, 2021 meeting
Withdrawal of B-035-2021, 1260 N. Lake Way
Deferral of A-048-2021, 230 Atlantic Avenue to the May 26, 2021 meeting
Deferral of A-020-2021, 150 Worth Avenue to the June 23, 2021 meeting
Deferral of A-037-2021, 1214 N. Ocean Blvd. to the May 26, 2021 meeting

Motion made by Mr. Smith and seconded by Ms. Shiverick to approve the agenda as amended. Motion carried unanimously.

VII. **PROJECT REVIEW**

A. **CONSENT AGENDA OF MINOR PROJECTS**

1. **A-016-2021 Landscape/Hardscape**
Address: 3140 S. Ocean Blvd.
Applicant: Carlton Place Condominium (Dr. Charles Saunders, Board President)
Professional: Don Skowron
Project Description: Remodel existing pool, hardscape, landscape and landscape lighting with associated changes. Project improvements are screened from public right-of-way. ****Please Note: Artificial Turf has been removed, Administrative Site Plan Review****
2. **A-032-2021 Modifications**
Address: 201 Banyan Road
Applicant: Matthew and Elizabeth Feuer
Professional: Michael J. Johnson
Project Description: Relocate entry and replace double doors with casement windows with raised sills at street (east) elevation. New stucco surrounds at same. Remove and add several windows and doors at interior south and west elevations. New stucco surrounds at same. Remove metal prefabricated spiral stair at pool deck.

3. A-033-2021 Landscape/Hardscape
Address: 209 Mockingbird Trail
Applicant: Beth and Timothy Traff
Professional: Nievera Williams Design
Project Description: Reduction of existing driveway and associated landscape/hardscape. Updating existing hardscape, walkways and terraces.
Proposed landscape-screened fence at front of property.
4. A-034-2021 Landscape/Hardscape
Address: 258 Country Club Rd.
Applicant: Anthony Rizzo & Jeremy Schneider
Professional: Connie Roy-Fisher/Studio-Sprout
Project Description: Revision to currently submitted landscape plan. New plants are native to Florida.

Please note: This project was withdrawn at the Approval of the Agenda, Item VI.

5. A-036-2021 Modifications
Address: 102 Flagler Drive
Applicant: FDPB Holding Company LLC (Adam R. Seligman, Representative)
Professional: Thomas M. Kirchhoff/Kirchhoff & Associates Architects
Project Description: Renovation to the existing guest house, including any associated changes.
6. A-040-2021 Landscape/Hardscape
Address: 1485 S. Ocean Blvd.
Applicant: Caroline and Thompson Dean
Professional: Nievera Williams Design
Project Description: New pool, pool terrace, and associated landscape and hardscape. Front driveway realignment with relocation of existing fountain and associated landscape and hardscape.
7. A-042-2021 Modifications
Address: 222 Mockingbird Trail
Applicant: Steven Helms
Professional: General Garage Door Company Inc.
Project Description: Install 16 x 7'6" clopay model BD2NU Bridgeport extended design garage door – Dade County approved and #8366 W Operators

****This item was pulled from the consent agenda and is not included in the approval of the consent agenda.****

8. A-043-2021 Landscape/Hardscape
Address: 150 El Vedado Rd.

Applicant: 150 El Vedado Rd LLC (Tom DelBosco, VP)
Professional: John Lang/Lang Design Group
Project Description: Renovations to existing hardscape, landscape and landscape lighting. Reduce hardscape coverage. Replace existing mixed exotic/ficus hedge on S. County. Add low fountain and spa. Refinish existing painted driveway with white tabby field.

This item was pulled from the consent agenda and is not included in the approval of the consent agenda.

9. A-046-2021 Modifications

Address: 239 Tangier Ave.

Applicant: Patricia Dean

Professional: Dustin Mizell/Environment Design Group

Project Description: Proposed artificial turf. Change in site calculations.

***Please note: Member Thomas Kirchhoff did not vote in the approval of the consent agenda and declared a conflict for project A-036-2021, 102 Flagler Drive on this agenda. Ms. Catlin voted in his absence. ***

Motion made by Mr. Smith and seconded by Ms. Catlin to approve the consent agenda as amended, with the removal of the following projects: A-042-2021, 222 Mockingbird Trail and A-043-2021, 150 El Vedado Rd. Motion carried unanimously.

B. ITEMS PULLED FROM CONSENT AGENDA

1. A-042-2021 Modifications

Address: 222 Mockingbird Trail

Applicant: Steven Helms

Professional: General Garage Door Company Inc.

Project Description: Install 16 x 7'6" clopay model BD2NU Bridgeport extended design garage door – Dade County approved and #8366 W Operators

Call for disclosure of ex parte communication: Disclosure by several members.

As no one was in attendance to present the item, the Chair stated that the project would be heard under Minor Projects/New Business.

2. A-043-2021 Landscape/Hardscape

Address: 150 El Vedado Rd.

Applicant: 150 El Vedado Rd LLC (Tom DelBosco, VP)

Professional: John Lang/Lang Design Group

Project Description: Renovations to existing hardscape, landscape and landscape lighting. Reduce hardscape coverage. Replace existing mixed exotic/ficus hedge

on S. County. Add low fountain and spa. Refinish existing painted driveway with white tabby field.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Lang presented the landscape and hardscape modifications proposed for the project.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments at this time.

Mr. Corey inquired about the amount of native materials proposed. Mr. Lang responded. Mr. Corey thought the plan was too busy and the plantings were too small for the residence. He believed the plan could be enhanced.

Ms. Shiverick inquired about the turf strips on the pool deck as well as the motor court. Mr. Lang stated that the joints would be artificial turf.

Ms. Catlin inquired about the Commission's position on artificial turf.

Mr. Floersheimer inquired about the five palm trees on the east side of the property and stated he believed those palms belonged to the neighbor. Mr. Lang responded. Mr. Floersheimer inquired about the planter material on the east side of the property. Mr. Lang responded. Mr. Floersheimer inquired about the pillar structure on the north side of the property. Mr. Lang responded.

Mr. Corey thought if the artificial turf could not be seen, it could be acceptable. However, if it could be seen, he believed the material should be real grass. Ms. Shiverick and Grace agreed.

Ms. Grace believed if the plantings could receive sunlight, there was no reason artificial turf should be used.

Mr. Floersheimer thought there should be a policy for artificial turf.

Motion made by Ms. Shiverick and seconded by Mr. Corey to defer the project for one month, to the May 26, 2021 meeting, to restudy the turf joints at the motor court and the pool deck, as well as provide elevations for all four sides of the property. Motion carried 6-1, with Mr. Ives opposed.

C. DEMOLITIONS AND TIME EXTENSIONS

1. B-037-2021 Demolition
Address: 1080 S. Ocean Blvd.
Applicant: Todd Glaser

Professional: Daniel Menard/LaBerge & Menard Inc.
Project Description: Demolition of existing residence.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Menard agreed to the easement.

Mr. Menard presented the presented the architectural plans proposed for the proposed demolition of the existing home.

Christopher Cawley, Landscape Architect, presented the landscape and hardscape plans proposed for the site.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments at this time.

Mr. Corey inquired if the any landscaping would be left between the applicant's and the neighboring home on Kings Road. Mr. Menard responded. Mr. Corey inquired if a retaining wall would be needed. Mr. Menard responded. Mr. Corey expressed concern for using the neighbor's landscaping to mitigate the demolition and construction.

Ms. Grace expressed concern for the traffic in the area with other surrounding construction projects.

Mr. Kirchhoff shared Mr. Corey's concerns about the lack of landscaping between the proposed and the neighbor.

Mr. Floersheimer requested the proper screening and fencing as a buffer to the neighbor.

Mr. Small shared Mr. Corey's concern about the landscape buffers.

Christopher Cawley, landscape architect, discussed the landscape buffers between the proposed project and the neighbors.

Mr. Corey asked staff to weigh in on the landscape issue during the demolition.

Mr. Bergman provided staff comments regarding the landscape buffers.

Mr. Corey thought the project should return with a more robust landscape demolition plan.

Mr. Menard stated a new residence would be presented at the next month's meeting.

Mr. Cawley discussed the screening provided by the existing Sea Grape hedge and Australian pines.

Motion made by Mr. Corey and seconded by Ms. Shiverick to defer the project for one month, to the May 26, 2021 meeting, to return with a landscape plan that shows the proper screening during the demolition and new construction. Motion carried unanimously.

D. MAJOR PROJECTS – OLD BUSINESS

1. B-063-2020 Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S) - DONE
10/28

Address: 160 Royal Palm Way

Applicant: LR Palm House LLC (Maura Ziska)

Professional: Michael Sean McLendon/Cooper Carry

Project Description: The existing Palm House hotel is located at 160 Royal Palm Way. It is currently vacant and construction is partially completed. The structure is three stories with a partially enclosed basement containing parking and back-of-house functions. The proposed new work for the hotel includes completion and conversion of guest rooms for a total of 79 keys. A new pool deck will be constructed adjacent to the existing Function Room. Other exterior improvements will include re-painting, new exterior floor finishes, trellises and a covered walkway leading to the existing Function Room. Fenestration requiring replacement will be replaced with similar windows and doors.

A motion carried at the September meeting to defer the project to the October 28, 2020 meeting in accordance with the comments of the Commissioners, which included concern for the gazebo-typed dome structure in the courtyard, the structure for existing the lobby on the interior south elevation, the curtains on the front of the structure, the crowding of elements in the courtyard, the trash location needed resolution, and improvements needed in the porte cochère element. A motion carried at the October meeting that implementation of the proposed variances will not cause negative architectural impact to the subject property. A second meeting carried to approve the project as presented with the caveat that the landscape, service gate and paint colors would return to the November 20, 2020 meeting in accordance with the comments from the Commissioners. A motion carried at the November meeting to defer the project to the December 18, 2020 meeting at the request of the attorney. A motion carried at the December meeting to approve the project as presented with the condition that the service gate is reduced from 7 feet to 6 feet in height, the doors in the banquet kitchen are changed from two doors to a single door and the colors for the doors, windows and

railings will return to the Commission at the January 27, 2021 meeting. A motion carried at the January meeting to approve the project with the condition that the vehicular gate would be restudied and would return to the February 24, 2021 meeting. A motion carried at the February meeting to defer the project to the March 24, 2021 meeting to restudy softening the service entrance. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting at the request of the professional.

Motion made by Mr. Smith and seconded by Mr. Kirchhoff to remove the project from the agenda and ask the applicant to return with the outstanding gate item when the applicant is prepared to do so. Motion carried unanimously.

2. B-073-2020 Demolition/New Construction

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

Address: 1015 S. Ocean Blvd.

Applicant: 1015 South Ocean Boulevard LLC (Maura Ziska)

Professional: Harold Smith/Smith and Moore Architects

Project Description: New two-story residence with pool, hardscape and landscape.

A motion carried at the December meeting to defer the project to the January 27, 2021 at staff's request.

ZONING INFORMATION: 1) Section 134-840: Special Exception with Site Plan Review to allow the construction of an 11,031 square foot two-story residence on a non-conforming lot that is 97.97 feet in depth in lieu of the 150 foot minimum required in the R-A Zoning District.

2) Section 134-843(a)(5): A request for a variance to allow the proposed residence to have a front setback of 16 feet 7.5 inches in lieu of the 35 foot minimum required in the R-A Zoning District.

3) Section 134-843(a)(9): A request for a variance to allow the proposed residence to have a rear setback of 2 feet 7 inches in lieu of the 15 foot minimum required in the R-A Zoning District.

4) Section 134-843(a)(6)b: A request for a variance to allow the proposed residence to have an Angle of Vision of 133.74 degrees in lieu of the 120 degrees maximum allowed in the R-A Zoning District.

5) Section 134-843(a)(7): A request for a variance to have a building height plane setback ranging as close to the front property line as 16.8 feet (one story element) to 29.25 feet (two-story element) in lieu of the minimum 35 foot (one story element) to 47.6 foot (two-story element) required by Code in the R-A Zoning District.

A motion carried at the January meeting to defer the project to the February 24, 2021 meeting for a restudy of the project in accordance with the comments of the Commissioners. A motion carried at the February meeting to defer the project to the March 24, 2021 meeting at the request of the professional. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included comments regarding the requested variances, the massing on the south end and the beach cabana.

Call for disclosure of ex parte communication: Disclosure by several members.

John and Christine Giampetroni, owner, discussed their intentions with the property and thanked the Commissioners for their time and input with regard to their project.

Mr. Harold Smith presented the architectural modifications proposed for the new residence.

Maura Ziska, attorney for the owners, discussed the reduction in the variances requested.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Harold Smith agreed to the easement.

Steve West, Parker Yannette Design Group, presented the landscape and hardscape modifications proposed for the new residence.

Mr. Small called for public comment.

Frank Lynch, attorney for the owners at 1020 S. Ocean Blvd., expressed his client's concern for the massing and the location of the proposed home next to the street.

Mr. Small called for staff comment. Ms. Van Onna and Mr. Castro provided staff comments.

Mr. Corey stated he still had issues with the proposed design. He thought the home should be smaller in size so the variances could be eliminated. He thought the proposed home was still too close to the road. He was not in favor of the beach loggia proposed and discussed his issues with the building. Mr. Corey thought the glazing on the east elevation was overblown. He also was not in favor of the modular style of the home and thought that the proposed did not fit within the area. Mr. Corey thought a denial was appropriate for the proposed home.

Mr. Ives believed that the professional has responded to the Commission's comments and stated he could support the project.

Ms. Grace appreciated the efforts to reduce the mass and height of the proposed residence. She was in favor of preserving the ocean vista and discussed reducing the hedge with Mr. Smith. She discussed the possibility of a deed restriction for preserving the ocean vista and thought this should be a condition of approval.

Ms. Shiverick expressed some concern that this home was too similar to the other homes in the area. Ms. Shiverick thought the home could be smaller and believe it would read too massive from the street. She pointed out that the proposed home

was a smaller footprint than the previous home. She agreed with Mr. Corey that the glazing on the east elevation was too much.

Mr. Jeffrey Smith agreed with many of Mr. Corey's comments. Mr. Smith thought the variance for the building height plane could be eliminated as well as the beach loggia. He thought with elimination of the beach loggia, the main house could be moved away from the road.

Mr. Kirchhoff appreciated all of the work that had been done on the proposed project. He was not in favor of the beach loggia or the glass on the east elevation. He was not bothered by the variances requested.

Ms. Catlin appreciated Ms. Shiverick's comments regarding the similarity of the home to others in the area but thought that the direction of the Commission should be to allow the design style. Ms. Catlin inquired how far the house would need to be pushed back to reduce the building height plane variance. She also inquired about the original footprint of the home compared to the proposed. Ms. Ziska responded to explain the front setbacks and the hardship that runs with the lot. Mr. Harold Smith responded and discussed the proposed home in the front setback.

Mr. Floersheimer expressed concern for the beach loggia location. Mr. Floersheimer thought a recessed entry could eliminate 2 feet from the front protrusion. He also thought the beach cabana could be eliminated as well. He thought the design style was fine for the area.

Mr. Small shared many of the concerns of his fellow Commissioners, especially regarding the massing and the proposed beach loggia.

Mr. Corey thought a denial was appropriate and discussed the reasons.

Motion made by Mr. Corey and seconded by Mr. Smith to defer the project for one month, to the May 26, 2021 meeting, to restudy the massing, the east fenestration, the beach loggia and the requested variances. Motion carried unanimously.

Please note: A short break was taken at 10:31 a.m. The meeting resumed at 10:45 a.m.

3. B-076-2020 New Construction

Address: 60/70 Blossom Way

Applicant: Providencia Partners, LLC (Maura Ziska)

Professional: Daniel Kahan/Smith and Moore Architects, Inc.

Project Description: New two-story residence. New Hardscape, landscape and pool.

A motion carried at the January meeting to defer the project to the February 24, 2021 meeting at the request of staff. A motion carried at the February meeting to defer the project to the March 24, 2021 meeting at the request of staff. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting at the request of staff.

Motion made by Mr. Corey and seconded by Mr. Kirchhoff to remove the project from the agenda until the proper documentation had been obtained to proceed forward. Motion carried unanimously.

4. B-082-2020 Demolition/New Construction

Address: 1118 N. Lake Way

Applicant: Mrs. Edith Schaeffer

Professional: Jeffrey Smith/Smith Architectural Group

Project Description: Demolition of existing one story residence. Construction of a new two story 8700 square foot Palm Beach Regency style residence. Final pool, landscape, hardscape and drainage to be included.

A motion carried at the December meeting to approve the variances previously requested and to approve the project. This project went to the Town Council and had objections from the neighbor. The Town Council remanded the project back to ARCOM with a new home, rather than the previously proposed home which required variances.

Call for disclosure of ex parte communication: Disclosure by several members. *Please note: Jeff Smith declared a conflict of interest for the proposed project. It was noted that Ms. Catlin would be voting in his absence.*

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Ms. Pearce agreed to the easement.

Leslie Pearce, Smith Architectural Group, presented the architectural plans proposed for the demolition of the existing residence.

Mario Nievera, Nievera Williams Design, presented the landscape and hardscape plans proposed for the demolition of the existing residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments at this time.

Mr. Corey inquired if the home would be demolished before the new home was approved. Ms. Pearce responded.

Motion made by Mr. Corey and seconded by Mr. Kirchhoff that the proposed demolition of 1118 N Lake Way has met the conditions listed in Sec. 18-206 of the Town's code of ordinances, and to approve the project as presented with the condition to sod and irrigate the property within 30 days. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

Leslie Pearce, Smith Architectural Group, presented the architectural plans proposed for the new residence.

Mario Nievera, Nievera Williams Design, presented the landscape and hardscape plans proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey thanked Mr. Nievera for saving the Mahogany tree. Mr. Corey was in favor of the design of the proposed home and thought it was fitting for the area. He expressed concern for the front circulation to the entrance of the home. He also thought this home could feel very large from the street since it sat closer to the street than other neighboring homes. He thought the home should be pushed back at least 15 feet.

Mr. Ives supported the project.

Mses. Grace and Shiverick supported the project.

Ms. Shiverick wondered if the home could be pushed back about 5 feet. She also suggested a wooden door with side lights, possibly with a color, rather than the proposed dark front door.

Ms. Catlin was supportive of the home. However, she objected to the truck route that utilized N. Lake Way. She requested that the trucks use N. County Road. Ms. Pearce agreed to that suggestion.

Mr. Floersheimer was in favor of the home but suggested to reduce the width a bit to allow more breathing room on the lot. He also agreed with Mr. Corey's suggestion to moving the home further to the west.

Mr. Small agreed with Mr. Corey's suggestion to move the home back from the street.

Ms. Pearce addressed the comments from the Commission regarding the width of the home as well as the location of the home on the lot. Mr. Nievera addressed the suggestion to move the home more west on the lot.

Mr. Floersheimer clarified his suggestion to reduce the width of the home.

Mr. Corey inquired if the applicant could push the home west by 10 feet. Ms. Pearce and Mr. Nievera responded.

Motion made by Ms. Shiverick and seconded by Ms. Catlin to approve the project as presented with the following conditions: the home will be moved 5 feet to the west on the site, reconsideration for a lighter front door will be given, and the trucks logistic plan will be changed so that the trucks will use N. County Rd. and N. Ocean Blvd. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

5. B-003-2021 Additions/Modifications

Address: 111 El Brillo Way

Applicant: 111 El Brillo, LLC (Andrew Unanue, Manager)

Professional: Harold Smith/Smith and Moore Architects, Inc.

Project Description: Additions and alterations to an existing two story residence and guest house. Replacement of existing pool, hardscape and landscape.

A motion carried at the February meeting to defer the project to the March 24, 2021 meeting in accordance with the comments of the Commissioners, which related to the front door, the massing of the guest home and main home and the rear landscaping. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included comments regarding the front entrance, the rear hardscape and the roof color.

Please note: This project was withdrawn at the Approval of the Agenda, Item VI.

6. B-006-2021 Demolition/New Construction

Address: 2291 Ibis Isle Rd. E.

Applicant: 2291 Ibis Isle LLC (Richard Fertig)

Professional: Bill Boyle/Boyle Architecture PLLC

Project Description: Demolition of an existing residence constructed in 1961. Construction of new two-story, 4331 sq. ft. A/C residence in modern style with swimming pool, associated landscape and landscape lighting.

Motions carried at the January meeting to approve the demolition of the existing home and to defer the new construction to the March 24, 2021 meeting to restudy the materials to be used for the home and driveway. A motion carried at the March meeting to approve the architecture but to defer the landscape to the April 28, 2021 meeting to restudy the pleached trees and the location of the Gumbo Limbo tree.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. West agreed to the easement.

Steve West, Parker Yannette Design Group, Inc., presented the landscape and hardscape modifications proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey was in favor of the changes. He inquired about the pattern proposed for the driveway. Mr. West responded. Mr. Corey was in favor of the changes.

Ms. Grace supported the changes.

Ms. Shiverick was in favor of the loose trees rather than the pleached trees in the rear. For the front elevation, Ms. Shiverick thought there was too many loose trees proposed. She suggested reducing the trees to four, rather than the seven proposed. Mr. West agreed to the suggestion.

Mr. Kirchhoff was in favor of the new pavers and of Ms. Shiverick's suggestion.

Mr. Small stated he would support Ms. Shiverick's suggestion.

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented with the condition that the loose trees in the front are reduced by 2-3 trees. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

7. B-011-2021 Demolition/New Construction

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

- Done 3/24/21

Address: 218 Everglade Ave.

Applicant: Mr. & Mrs. Justin Besikof

Professional: Patrick Segraves/SKA Architect + Planner

Project Description: Demolition of existing two story home. New 3,700 sq. ft. two-story Mediterranean proposed. Final landscape and hardscape included.

A motion carried at the February meeting to approve the demolition of the existing home. A second motion carried to defer the project to the March 24, 2021 meeting in accordance with the comments of the Commissioners, which related to front entrance design, lack of charm on the front façade, fenestration, and possibility of eliminating the variance for the pool configuration. Motions carried at the March meeting that implementation of the proposed variances will not cause negative architectural impact to the subject property and to approve the project as presented with the following conditions: the windows are removed from the garage doors, the window trim color is changed to a more pleasing color, such as a grey green, muntins are added to the side door off of the garage, the band above the front door should be at the height of the window sills, the pediment over the front door is properly scaled, ***with a sample of the driveway to return to the April 28, 2021 meeting.***

Call for disclosure of ex parte communication: Disclosure by several members.

Steve West, Parker Yannette Design Group, Inc., presented the driveway material proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments at this time.

Mr. Corey was in favor of the limestone for the pool area. He was not in favor of the marble for the driveway. Mr. West inquired if Mr. Corey would support the limestone for the driveway.

Ms. Grace was in not favor of the marble for the driveway. She stated she would support Chicago brick for the driveway.

Ms. Shiverick was in favor for the limestone for the patio. She suggested Chicago brick for the driveway.

Mr. Kirchhoff stated he was not in favor of the marble proposed for the driveway.

Mr. Floersheimer stated he would support either the limestone or the Chicago brick for the driveway.

Mr. Small stated he would support the limestone for the patio and Chicago brick for the driveway.

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the limestone material for the patio and Chicago brick material for the driveway. Motion carried unanimously.

8. B-012-2021 New Construction

Address: 86 Middle Road

Applicant: Middle Road Holdings Trust (Guy Rabideau, Trustee)

Professional: Harold Smith/Smith and Moore Architects, Inc.

Project Description: New two-story residence with exercise pavilion, pool cabana and pool. Final hardscape and landscape.

A motion carried at the February meeting to defer the project to the March 24, 2021 meeting for a major redesign of the home. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included comments regarding the massing on the west side, roof material, the garage/main home connection, and the two wings in the rear.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Harold Smith agreed to the easement.

Harold Smith, Smith and Moore Architects, Inc., thanked the Commissioners for their input on the project.

Angela Lehman, Smith and Moore Architects, Inc., presented the architectural modifications proposed for the new residence.

Keith Williams, Nievera Williams Design, presented the landscape and hardscape modifications proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey thought that many changes had been made to address the comments of the Commissioners. He thought the landscape plan in the courtyard was a bit of a miss but was in favor of the overall landscape plan. He still believed the main volume of the home was too massive and boxy for the lot.

Mr. Ives supported the project and thought the home had its own identity. He thought the home would fit in nicely in the area. He thought the professional had listened to the comments. He stated he would support the project.

Ms. Grace supported many of the changes made by the professionals. She still expressed concern for the pedestrian gates located in the wing walls next to the garage. She suggested adding more Bougainvillea on the north and south exterior walls of the garages. She inquired if the main house could be reduced in size. She expressed concern for the dark windows proposed. She suggested using a lighter window material.

Ms. Shiverick supported the project.

Mr. Jeffrey Smith was in favor of all of the changes but expressed concern for the eight lighting sconces proposed for the front of the home. Mr. Harold Smith agreed to the reduction in sconces.

Mr. Kirchhoff was in favor of the changes. He expressed concern for the pedestrian gates in the wing walls. He questioned the paving in the driveway that connected to the circle drive. He stated he would support the project.

Ms. Catlin supported the project.

Mr. Floersheimer expressed concern for the copper gutters proposed. Ms. Lehman responded. Mr. Floersheimer inquired about the fake panel on the south elevation in front of the family room. Ms. Lehman responded. Mr. Floersheimer stated he preferred the lighter windows but would support either material.

Mr. Small shared the concern for the gates on the wing walls and the number of lanterns proposed. Ms. Lehman shared the inspiration for the wing wall design. Mr. Williams stated he would remove the gate.

Ms. Shiverick found the gates in the wing walls charming. Mr. Williams showed a picture of the gates. A discussion ensued about the gates.

Motion made by Mr. Kirchhoff and seconded by Ms. Shiverick that the proposed project at 86 Middle Road has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented with the condition that the lighting sconces on the front of the home will be removed with the exception of the two adjacent to the front door. Motion carried 5-2, with Ms. Grace and Mr. Corey opposed. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

9. B-013-2021 Demolition/New Construction

Address: 216 Tradewind Dr.

Applicant: DGLPB, LLC (Richard True, Managing Member)

Professional: Kevin Asbacher/Asbacher Architecture

Project Description: Demolish an existing two-story residence and construct a new two-story Island Colonial residence and swimming pool with final landscape and hardscape.

A motion carried at the February meeting to approve the demolition of the existing home. A second motion carried to defer the project to the March 24, 2021 meeting in accordance with the comments of the Commissioners, which related to the massing of the proposed home and the number of curb cuts proposed. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included comments regarding the massing of the home, the study of splitting some of the guest rooms into a guest house, the fenestration and the balconies on the front façade.

Please note: This project was deferred to the May 26, 2021 meeting at the Approval of the Agenda, Item VI.

10. B-016-2021 Modifications

Address: 150 Brazilian Ave.

Applicant: Patrick T. Ryan

Professional: Caroline Forrest/MHK Architecture and Planning

Project Description: Minor alteration to existing window openings at east and rear elevations (bay window at rear elevation) not seen from street. Select cast stone removal and alterations at front elevation. New front door. New motor court. New site wall and gates. Modified pool deck area. New spa addition. Associate landscape/hardscape changes.

A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included the possibility of an addition of a large tree to the lot, keeping the Chicago brick driveway and changing the bay window in the bathroom area.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Ms. Forrest agreed to the easement.

Ms. Forrest presented the architectural modifications proposed for the existing residence.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape modifications proposed for the existing residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she did not have any comments.

Mr. Corey thought the landscape plan proposed was far too busy for the home.

Mr. Ives supported the project.

Ms. Grace suggested that they driveway is changed entirely to Chicago brick. Mr. Mizell responded.

Ms. Shiverick inquired about the dark fascia boards and wondered if that issue could be resolved. Ms. Forrest responded. Ms. Shiverick stated she would support the project.

Ms. Catlin was in favor of the project and the changes. She did not support the Chicago brick to be used for the entire driveway. Mr. Floersheimer agreed.

Mr. Small stated he would support the project.

Motion made by Mr. Ives and seconded by Ms. Shiverick to approve the project as presented. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

11. B-017-2021 Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

Address: 910 S. Ocean Blvd.

Applicant: 910 S Ocean LLC (Tom Campbel)

Professional: Jose Luis Gonzalez-Perotti/Portuondo-Perotti Architects

Project Description: Revisions to approved project, including modifications to window/door configurations, addition of stone balustrade at roof level, modification to driveway area, elimination of pool on main parcel, modification of South (rear) façade due to floor plan changes, modification of window/door configuration at beach house, and related landscape modifications.

ZONING INFORMATION: 1. Section 134-843(b): Modification to a previously approved request for Site Plan approval to permit construction of a new 17,527 square foot, two story residence on a platted lot with a depth of 128.42 in lieu of the 150 foot minimum required in the R-A Zoning District. The proposed changes to the main house parcel are as follows: the addition of a cooling tower at southwest corner of the property; revision of the driveway and entries to reduce from three curb cuts to two curb cuts; elimination of the swimming pool on the east side of the house; addition of decorative balustrades at the roof level; revisions to floor plans and south facade due to plan changes; elimination of balcony on the west facade; minor adjustment to stonework and window/door configurations; and revision to metal railing design of balconies. Also proposed modifications to the basement enlarging the square footage by 994 square feet to house mechanical equipment. 2. Section 134-2: a variance to allow a point of measurement of 21.5 NAVD in lieu of the 8.34 NAVD maximum allowed for the building height plane calculation for the balustrade

detail. 3. Section 134-1610(4) and 134-843(11): a variance to allow lot coverage to be 28.5% in lieu of the 25% maximum allowed when counting the basement walls that extend outside of the main building walls. 4. Section 134-790: Modification to a previously approved request for a special exception to permit construction of a new 500 square foot beach cabana east of South Ocean Boulevard. Modifications include new fenestration, columns, basement and raising finished floor elevation by 2 feet and to lower the site wall to meet the ocean vista requirement.

A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included a restudy of the balustrades and parapet, leaded glass, wrought iron balconies, the height of the beach cabana and the massing of the home.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Portuondo agreed to the easement.

Rafael Portuondo, Portuondo-Perotti Architects, presented the architectural modifications proposed for the new residence.

Mr. Small inquired about the variances requested. Maura Ziska, attorney for the owner, clarified the variances requested.

Brian Vertesch, SMI Landscape Architecture, presented the landscape and hardscape modifications proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the portion of the current project to be approved. Ms. Van Onna responded. Mr. Corey thanked the professional for changing the roof material. He appreciated many of the changes that were made and supported the project.

Mr. Ives supported the project and was looking forward to the impact of the new home.

Ms. Grace was supported of the project.

Ms. Shiverick was in favor of the changes to the landscape. Ms. Shiverick expressed concern about some of the details and worried that the home would appear too flashy rather than elegant. She suggested eliminating the scoring on a portion of the main home and especially the beach house. She thought the chimney caps were pretentious. She questioned some of the details over the windows as well as the intricate and ornate gates on the east side of the home. She

thought toning down some of the details would make the home appear more elegant.

Mr. Smith inquired about the variances requested. Ms. Ziska responded. He agreed with Ms. Shiverick that the details are a bit overdone.

Mr. Kirchhoff agreed with all of the changes proposed. However, he agreed with Ms. Shiverick about the chimney caps.

Ms. Catlin appreciated that changes proposed and supported the project.

Mr. Floersheimer thought the home was overly ornate. He inquired about the height to the cabana. Mr. Portuondo responded and explained the beach cabana design. Mr. Floersheimer was not in favor of the size, location and style of the beach cabana.

Mr. Portuondo discussed the stones and how they would visually appear. He discussed the three windows that were added back on the north elevation. He also discussed the beach cabana design.

Motion made by Mr. Corey and seconded by Ms. Shiverick that implementation of the proposed variance will not cause negative architectural impact to the subject property. Motion carried unanimously.

Motion made by Mr. Corey and second by Mr. Smith that the proposed project at 910 S. Ocean Blvd. has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented with the condition that the foundation plantings that were added to the presentation, the bridge color is more pewter, the cabana is designed to reflect comments made by the staff. Motion carried 6-1, with Ms. Shiverick opposed. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

Please note: A lunch break was taken at 12:55 p.m. The meeting resumed at 1:30 p.m. Mr. Ives returned at 1:34 p.m.

12. B-019-2021 Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

Address: 101 Nightingale Trail

Applicant: 04TST101 Nightingale LLC (Brian Libman, Manager)

Professional: Brooks & Falotico Associates, LLP

Project Description: Exterior alterations and interior renovations to two-story single family residence; revised fenestration on all elevations; reframe portions of existing roof to accommodate new fenestration height and replace existing roof

tiles; renovate entry portico, frame for second floor roof deck, and face with coquina; new Dutch gables at courtyard elevations; renovate pool terrace and incorporate new retaining walls; remove existing driveway and install new hardscape and landscape.

ZONING INFORMATION: Section 134-893(13): The applicant is proposing to construct a 70 square foot one story bathroom addition and two Dutch gables that will be added to the courtyard elevations of the pool cabana and kitchen which will increase the cubic content ratio ("CCR") to 5.24 in lieu of the 5.01 existing CCR and the 3.9 maximum CCR allowed in the R-B Zoning District.

A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included the identity and character of the home, the front entry, the fenestration, the shutters, the balconies and glass railings.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Willette agreed to the easement.

Chuck Willette, Brooks & Falotico Associates, presented the architectural modifications proposed for the existing residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey was in favor of the redesigned front entrance. Mr. Corey inquired about the connectivity of the gables to the roof. Mr. Willette responded. Mr. Corey thought the fenestration was too aggressive for the home, particularly the second floor doors on the east elevation.

Mr. Ives was in favor of the landscape plans. However, he still thought the gables appeared too heavy for the home. Mr. Ives thought that more refinement and restudy needed to be done in the design. He suggested adding lightness to the design.

Ms. Grace thought the home had potential and was going in the right direction. She thought there was some disconnection around the front entry and suggested adding more detail. She believed that the square window shape did not work in the Bermuda style and thought there was too much fenestration on the east elevation.

Ms. Shiverick agreed with many of Ms. Grace's comments. She thought the Dutch gables were too heavy and possibly too many of them. She was in favor of the front Dutch gable but thought it was too large in scale. She thought there were too

many windows on the second floor, east elevation. She suggested enlarging the rear balcony.

Mr. Smith was in favor of the Dutch gable at the front entrance but felt the other gables were not successful. He suggested raising the roof to get higher windows in the two wings, if that was the goal. He did not believe the home looked like a Palm Beach home and added he could not support the project.

Mr. Kirchhoff thought the Dutch gables were going in the wrong direction. He also was not in favor of the wing walls on the rear of the home. He questioned the proportions of the fenestration.

Ms. Catlin was in favor of the front gable. She thought the fenestration needed some restudy. She added there was some disconnection in the design.

Mr. Floersheimer questioned the fenestration proposed. He inquired about the increase in the CCR. Ms. Ziska and Mr. Willette responded. Mr. Floersheimer was in favor of the front gable but thought it was overdone. Mr. Floersheimer was not in favor of the other gables.

Mr. Small agreed with many of the Commissioners' comments.

Motion made by Ms. Shiverick and seconded by Mr. Ives to defer the project for one month, to the May 26, 2021 meeting, to restudy the gables, fenestration and in accordance with the comments of the Commission. Motion carried unanimously.

13. B-024-2021 Demolition/New Construction

Address: 240 Mockingbird Trail

Applicant: Lee Fensterstock

Professional: Patrick Segraves/SKA Architect + Planner

Project Description: Demolition of existing one story structure. New construction of two story single family house in island style, approximately 5400 s.f. Final landscape and hardscape included.

A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to address the comments of the Commissioners, which included adding some identity to the home, the fenestration, a restudy of the landscaping and pedestrian gate, and to return with a north, east, west and south cross section of the landscaping.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Segraves agreed to the easement.

Mr. Segraves reviewed the architectural modifications for the proposed new residence.

Mario Nievera, Nievera Williams Design, presented the landscape and hardscape modifications proposed for the new residence.

Mario Nievera, Nievera Williams Design, presented the landscape and hardscape plans proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired if the roof pitch for the home could be reduced, possibly to a 5/12. Mr. Segraves stated he could be reduced the roof pitch to a 5/12.

Mr. Ives agreed with Mr. Corey's suggestion of a 5/12 roof pitch. He also questioned the similarity of the home to others in the area but added he would support the project.

Ms. Grace thought the two bay windows in the front of the home were a bit too large. She questioned if the doors on the balcony were better in prior design. She wondered if the second floor could be slightly reduced. She thought the design was a little boxy.

Ms. Shiverick questioned the color proposed for the shutters. She also wondered about the width of the eaves. Mr. Segraves stated that the overhangs were two feet. Ms. Shiverick agreed with Ms. Grace that the bay windows could be a bit smaller. She also agreed with Mr. Corey that the home was looking a bit similar to others in the neighborhood.

Mr. Smith thought the house was a bit similar for the area but added he could support the project.

Mr. Kirchhoff preferred the single pair of French doors over the front door previously presented. He thought the railings on the front should be heavier, possibly in wood. He stated that the columns at the front entrance appeared too thin and made a few suggestions for the balcony. He suggested scaling down the windows on the north elevation, in the laundry room area.

Mr. Small shared Mr. Kirchhoff's concern with the laundry room windows. He also thought the bay windows were a bit too large.

Mr. Corey questioned the verticality of the home and questioned the ceiling heights. Mr. Segraves responded. Mr. Corey suggested reducing the second floor ceiling height by 12 inches.

Ms. Shiverick suggested reducing the laundry window to one window rather than two windows. Mr. Segraves stated he agreed to the change.

Motion made by Mr. Corey and seconded by Ms. Shiverick to defer the project for one month, to the May 26, 2021 meeting, to restudy the size of the bay windows on the front elevation, to change the roof pitch to 5/12, to remove 12 inches in the second floor, to change the laundry room to a single window, and the French doors over the front entrance will be changed as previously proposed. Motion carried 6-1, with Mr. Smith opposed.

14. B-022-2021 Modifications

Address: 237 Brazilian Ave.

Applicant: Brazilian PB Land Trust (Martin V. Katz, Trustee)

Professional: MP Design and Architecture, Inc.

Project Description: Converting a two family residential building into a single family dwelling.

A motion carried at the March meeting to approve the project as presented with the following items to be deferred to the April 28, 2021 meeting: front façade fenestration, balcony railings and gate, hardscape leading up to the front door and the front landscaping.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Perry agreed to the easement.

Michael Perry, MP Design & Architecture, presented the architectural modifications proposed for the renovation of the residence.

Che Wei Kuo, Fernando Wong Outdoor Living Design, presented the landscape and hardscape modifications proposed for the residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey questioned the lack of variety in the landscaping on the north elevation. He suggested adding some diversity for the north elevation. Mr. Corey inquired if any thought was given to removing the east driveway. Messrs. Perry and Kuo responded.

Ms. Grace thought the changes were positive and she supported the project.

Mr. Floersheimer inquired about the front steps going into the front entrance. Mr. Perry responded.

Mr. Small requested that the screening on the north side is maintained.

Motion made by Mr. Corey and seconded by Ms. Shiverick that the proposed project at 237 Brazilian Avenue has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

E. MAJOR PROJECTS – NEW BUSINESS

1. **B-026-2021 Demolition/New Construction**

Address: 217/225 Seabreeze Ave.

Applicant: Robert S. Berg

Professional: Harold Smith/Smith and Moore Architects, Inc.

Project Description: Demolition of existing two-story residence, pool, fountain, gazebo, walls and hardscape. Modifications to landscape and hardscape.

Construction of gazebo. ****Please note: This is Demolition only*****

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Harold Smith agreed to the easement.

Mr. Harold Smith presented the demolition report for 217 Seabreeze Avenue. He also presented the architectural plans for the demolition proposed.

Keith Williams, Nievera Williams Design, presented the landscape and hardscape plans for the demolition proposed.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey was in favor of the proposal.

Motion made by Mr. Corey and seconded by Ms. Grace that the proposed demolition of 217 Seabreeze Avenue has met the conditions listed in Sec. 18-

206 of the Town's code of ordinances, and to approve the project as presented with the condition to sod and irrigate the property within 30 days. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

2. B-027-2021 Demolition/New Construction

Address: 210 Palmo Way

Applicant: Keith Asplundh

Professional: Roger Janssen/Dailey Janssen Architects

Project Description: Demolition of existing residence, landscape, hardscape and pool. Construction of new two-story residence, landscape, hardscape and pool.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Mayfield agreed to the easement.

Patrick Mayfield, Dailey Janssen Architects, presented the proposed architectural demolition plans.

Steve West, Parker Yannette Design Group, presented the proposed landscape and hardscape demolition plans.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments.

Mr. Corey inquired about the landscape plan after the demolition. Mr. West presented the landscaping to remain after demolition.

Ms. Catlin objected to the truck route that utilized N. Lake Way. She requested that the trucks use N. County Road and N. Ocean Blvd.

Motion made by Mr. Corey and seconded by Ms. Grace that the proposed demolition of 210 Palmo Way has met the conditions listed in Sec. 18-206 of the Town's code of ordinances, and to approve the project as presented with the condition to sod and irrigate the property within 30, the perimeter landscaping and fencing to remain and the trucks logistic plan will be changed so that the trucks will use N. County Rd. and N. Ocean Blvd. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

Mr. Mayfield presented the architectural plans for the proposed new residence.

Mr. West presented the landscape and hardscape plans for the proposed new residence. Mr. West presented an alternate design for the east elevation, specifically changes that the neighbors requested. He also presented an alternate plan for the front elevation.

Frank Howington, 1236 N. Ocean Way, was in favor of the proposed landscaping changes. He also requested the removal of three windows, second floor on the east elevation. He discussed the reasons for the removal of the windows.

Mr. Mayfield stated he could change the window glass to be opaque.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Mr. Castro provided staff comments regarding the supplemental parking in the front of the home. Ms. Van Onna provided staff comments.

Mr. Corey thought the proposed home was wildly too large for the location. He thought the home was very handsome but it did not fit into the neighborhood. He thought a two story home with some whimsy, rather than the monolithic home proposed, was more appropriate. He disagreed with a six foot wall in the front of the driveway. For the site, Mr. Corey thought the home was too large and too tall.

Mr. Ives thought the home was very similar to the other homes that were shown today. He questioned the character of the home, overly symmetrical and thought the home needed some uniqueness.

Ms. Grace inquired about the grade change between the proposed and the neighboring properties. Mr. Mayfield responded. Ms. Grace questioned whether the home fit into the north end of the island. She thought the home was too massive and questioned whether some of the mass could be broken up.

Ms. Shiverick thought the home was too big, too plain and had no soul in the design. She thought a new design, smaller and quainter would be more appropriate.

Mr. Smith pointed out the similarities to the neighboring homes. He stated this design would not get his vote.

Ms. Catlin thought the home was too similar to others in the area. She suggested adding some charm and whimsy in the design.

Mr. Floersheimer thought the house was pushing the limits to the maximum. He did not believe this was acceptable.

Mr. Small stated that all of the Commissioners' concerns were his as well.

A discussion on the motion ensued.

Motion made by Ms. Shiverick and seconded by Mr. Smith to deny the project at 210 Palmo Way as presented, based on the failure to comply with Section 18-205 of the Code, paragraph a (1), (4) and (5). Motion carried unanimously.

Please note: A short break was taken at 3:40 p.m. The meeting resumed at 3:50 p.m.

3. B-028-2021 Additions/Modifications

Address: 214 Dunbar Rd.

Applicant: 214 Dunbar, LLC (William Georgas, Member)

Professional: Patrick Segraves/SKA Architect + Planner

Project Description: Renovation and addition to existing one story house and cabana in Regency style. Addition of 925 sq. ft. Final landscape and hardscape included.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Segraves agreed to the easement.

Mr. Segraves presented the architectural plans proposed for the renovation of the existing residence.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape plans proposed of the existing site.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna and Mr. Castro provided staff comments.

Mr. Corey thought the changes were great and the professionals did an excellent job. Mr. Corey inquired if the Mr. Segraves could study the aperture of the columns. He wondered if they were too thin for the pediment.

Ms. Grace agreed with Mr. Corey.

Ms. Shiverick recommended slightly increasing the pitch of the pediment. She thought the remainder of the project looked great.

Mr. Smith suggested centering the balustrades on the columns.

Mr. Kirchhoff agreed that the columns may be too thin and also suggested centering the balustrades on the columns. He questioned the proportions of the fenestration.

Ms. Catlin was in favor of the different fenestration. She also requested to change the trucks logistics to traverse down N. County Road and N. Ocean Blvd.

Motion made by Mr. Corey and seconded by Ms. Shiverick that the proposed project at 214 Dunbar Rd has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented, with the conditions that the trucks logistic plan will be changes so that the trucks will use N. County Rd. and N. Ocean Blvd. and the professional will restudy the proportions of the portico and will return to the May 26, 2021 meeting. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

4. B-029-2021 Additions/Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

Address: 210 Orange Grove Rd.

Applicant: Alice Ruth and Ron Alvarez

Professional: MP Design & Architecture

Project Description: First floor addition of 55 SF at rear of property to accommodate a one car garage. Change existing two car garage to proposed one car garage. New 264 SF pool cabana.

ZONING INFORMATION: Applicant is proposing to convert a one story two-car garage into a one story one-car garage and adding 50 square feet of space to the garage for a cabana bath. The following variances are being requested: Section 134-893(9): a rear yard setback of 6.4 feet in lieu of the 10 foot minimum required in the R-B Zoning District. Section 134-2179(b). Applicant is requesting a one-car garage in lieu of the requirement of having a two car garage for properties in excess of 75 feet in width.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Perry agreed to the easement.

Maura Ziska, attorney for the owner, explained the variance request and advocated for a positive recommendation to the Town Council.

Michael Perry, MP Design & Architecture, presented the architectural plans proposed for the renovation of the existing home.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments.

Ms. Grace thought the changes were nice and was in favor of the projects.

Ms. Catlin thought the plans were good.

Mr. Floersheimer questioned the loss of the two car garage.

Mr. Small supported the request.

Motion made by Mr. Corey and seconded by Ms. Shiverick that implementation of the proposed variances will not cause negative architectural impact to the subject property. Motion carried 6-1, with Mr. Smith opposed.

A second motion made by Mr. Corey and seconded by Ms. Grace that the proposed project at 210 Orange Grove Road has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented. Motion carried unanimously. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area.

Please note: At this time, the Commission heard the project A-030-2021, 8 Windsor Ct. on pgs. 40-41.

5. B-030-2021 Demolition/New Construction

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO SITE PLAN REVIEW WITH VARIANCE(S)

Address: 267 Dunbar Rd.

Applicant: Michael S. Arlein, Trustee of the 267 Dunbar Road Trust

Professional: SKA Architect + Planner

Project Description: Demolition of existing two-story house. New construction of one and two story contemporary house, approx. 7500 sq. ft. Final landscape and hardscape included.

ZONING INFORMATION: Section 134-893(c): Site Plan Review to allow the construction of a new one and two story 7,500 square foot single family residence on a non-conforming platted lot which is 98.5 feet in width in lieu of the 100 foot minimum width required in the R-B Zoning District. Section 134-893(5): A variance request to allow the construction of a new one and two

story 7,500 square foot single family residence with a street side yard setback of 25 feet in lieu of the 30 foot minimum required in the R-B Zoning District.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Segraves agreed to the easement.

Mr. Segraves presented the architectural plans proposed for the demolition of the existing residence.

Keith Williams, Nievera Williams Design, presented the landscape and hardscape plans proposed for the demolition.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the landscape buffer after the demolition of the residence. Mr. Williams responded. Mr. Corey thought the existing home was very charming and hoped the new hope would be as equally as charming.

Mr. Ives thought the existing home was worth further study by the Landmarks Preservation Commission.

Ms. Shiverick agreed with Mr. Ives.

Mr. Smith was sorry to see the home demolished. Mr. Kirchhoff agreed.

Ms. Catlin thought the existing home had character and charm. She lamented that there was not a way to save the home.

Mr. Floersheimer inquired about the existing Mango tree and hoped the professional would find a home for the tree.

Mr. Small stated that he did take the issue of demolition to the Town Council. He questioned the Town Attorney if a deferral would be warranted to allow the professional to determine the architect of record for the existing record.

Mr. Corey thought the project should be deferred until a proper landscape plan that shows the buffers for the neighbors is presented. Mr. Williams and Ms. Ziska responded.

Town Attorney Randolph inquired about the delay and to what purpose the delay would serve. A discussion ensued on the issue.

Mr. Murphy discussed the Code requirement for landscape demolition plans.

Motion made by Ms. Shiverick and seconded by Mr. Corey to defer the project for one month, to the May 26, 2021 meeting, because of an erroneous demolition report and to allow the professional to return with a proper construction screening plan in accordance with the Code. Motion carried 6-1, with Mr. Ives opposed.

Mr. Segraves presented the architectural plans proposed for the new residence.

Mr. Williams presented the landscape and hardscape plans proposed for the new residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna and Mr. Castro provided staff comments.

Mr. Corey thought the proposed would be one of the larger homes in the area. However, he did believe the site plan could work. He thought the entrance on Dunbar should be moved a bit east. He thought the curb cut on Bradley Place should return in front of the three car garage. He requested an east/west cross section of the land. He thought the home was too boxy for the area. He also questioned the design style for the area. He questioned the green roof and thought it was distracting.

Mr. Ives thought the landscape plan is excellent. However, Mr. Ives questioned the design style and thought the proposed home would not fit into the area. He thought the home had no identity and thought a harsh deferral was necessary.

Ms. Grace questioned if this home was too dissimilar for the area. She stated she could not support the design.

Ms. Shiverick thought the proposed was too massive, monolithic, and too dissimilar and questioned the green roof. She thought a denial was appropriate. She thought drastic changes were needed.

Mr. Smith questioned the design style and added that it would not fit into the neighborhood.

Mr. Kirchhoff agreed with the other comments and thought the cubic content was built to the maximum. He thought the home appeared as a big box.

Ms. Catlin thought the home did not fit into the neighborhood, it was stark, cold, harsh and very dissimilar. She thought the project should be scrapped and a new home should be redesigned.

Mr. Floersheimer agreed with his fellow Commissioners. He felt that the design did not have any of Palm Beach's charm.

Mr. Small stated the reasons he was not supportive of the design. He added that he would support a denial of the project.

Motion made by Mr. Corey and seconded by Ms. Shiverick to deny the project at 267 Dunbar Road as presented, based on the failure to comply with Section 18-205 of the Code, paragraph a (1), (4) and (6) c and e. Motion carried unanimously.

6. B-031-2021 Demolition/New Construction

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO SPECIAL EXCEPTION WITH SITE PLAN REVIEW WITH VARIANCE(S)

Address: 130 Algoma Rd.

Applicant: 130 Algoma, LLC (Lee Fensterstock)

Professional: SKA Architect + Planner

Project Description: Demolition of existing one story house while preserving existing garage and finish floor. New construction of two story classical house, approx. 6,448 sq. ft. Final landscape and hardscape.

ZONING INFORMATION: Section 134-229; Section 134-329 and Section 134-843(b): Special Exception with Site Plan Review to allow the construction of a new two story 6,448.55 square foot residence while preserving the existing one story nonconforming garage on a lot with an area of 15,708 square feet in lieu of the 20,000 square foot minimum required; a lot depth of 142.33 feet in lieu of the 150 foot minimum required; and a lot width of 111.89 in lieu of the 125 foot minimum required; all in the R-A Zoning District. The following variances are being requested: 1) Section 134-843(8): to allow the existing east side yard setback to remain at 8.75 feet in lieu of the 15 foot minimum required to keep the existing non-conforming garage. 2) Section 134-843(7): to allow a building height plane setback to be 46.1 feet in lieu of the 48.33 foot minimum setback required.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Segraves agreed to the easement.

Pat Segraves, SKA Architect + Planner, presented the demolition report and photographs for the proposed demolition of the existing home.

Mr. Castro provided comments on the proposed demolition.

Motion made by Mr. Corey and seconded by Ms. Shiverick to defer the demolition for one month, to the May 26, 2021 meeting, to allow the Commissioners to receive a proper demolition report and landscape demolition plan. Motion carried unanimously.

Mr. Smith did not see any hardship to keep the garage. He suggested demolishing the garage and centering the home on the lot. Mr. Floersheimer agreed with Mr. Smith.

A discussion ensued about whether to keep the existing garage.

Motion made by Mr. Corey and seconded by Mr. Smith to defer the entire project, including the new construction, to the May 26, 2021 meeting. Motion carried unanimously.

Please note: The meeting stopped at 5:51 p.m. on April 28, 2021. The meeting resumed at 9:00 a.m. on April 29, 2021. Upon Roll Call, Messrs. Ives and Kirchhoff were found to be absent. Mr. Floersheimer arrived at 9:01 a.m.

7. B-034-2021 Additions/Modifications

Address: 905 N. Ocean Blvd.

Applicant: 905 N. Ocean LLC (Maura Ziska)

Professional: LaBerge and Menard

Project Description: Guest house addition and new landscape/hardscape.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Menard agreed to the easement.

Daniel Menard, LaBerge and Menard, presented the architectural plans for the proposed new guest house addition.

Mario Nievera, Nievera Williams Design, presented the landscape and hardscape plans proposed for the property.

Maura Ziska, attorney for the owners, stated that there were no legal restrictions that would prevent the owners for building the guest house. She also added that she believed that the proposed met the guidelines in Chapter 18 of the Code.

Mr. Small called for public comment.

David Tepper, owner, advocated for the proposed project.

Greg Kino, attorney representing Mr. and Mrs. Goodman at 911 N. Ocean Blvd., expressed his clients' objections to the proposed guest house. Mr. Kino asked the Commission to deny the project based on criteria 6 (g) and (h) in Section 18-205.

Murray Goodman, owner at 911 N. Ocean Blvd., expressed his objections to the proposed guest house.

Gene Pandula, representing Mr. and Mrs. Goodman at 911 N. Ocean Blvd., expressed his clients' objections to the proposed guest house.

Kathleen Bleznak, 960 N. Ocean Blvd., expressed her objections to the proposed guest house.

Ms. Ziska provided rebuttal to the statements made by Mr. Kino.

Susan Gary, 229 Onondaga Avenue, expressed her objections to the proposed guest house.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey expressed concern for the large retaining wall at the entrance. Mr. Menard stated the retaining wall was an existing wall. Mr. Corey thought a 3-D rendering of the guest house within the whole site would be useful. Mr. Corey inquired about the screening landscaped buffer. Mr. Nievera responded.

Mr. Smith thought turning the guest house by 90 degrees would be a nice compromise for the neighbors. He reminded the Commission that they are charged with looking at the proposed guest house without landscaping.

Ms. Grace thought the site wall was unattractive during her site visit. She also expressed concern that the guest house would be seen from the street.

Ms. Shiverick questioned the interruption of the front lawn by adding a guest house. She thought it would add more mass to the corner that was already overbuilt. She wondered if it would be more appropriate in scale if it was smaller and rotated.

Ms. Catlin thought the building envelope was very tight for this site. She inquired if there was any written document that prevented the guest house from being built. Town Attorney Randolph responded. She inquired about the height of the landscaping next to the guest house. Mr. Menard responded. Ms. Catlin inquired about the roof height of the neighbor's guest house comparatively to the proposed. Mr. Menard responded. Ms. Catlin inquired about the distance from the neighbor's pool and tennis court to the proposed guest house. Mr. Menard responded.

Mr. Floersheimer thought the proposed guest house was almost double the size of the previously proposed guest house. He wondered if the guest house could be reduced to a one story guest house.

Mr. Small inquired about the previous plan for a guest house compared to the proposed. Mr. Menard responded.

Mr. Corey thought the guest house was complimentary to the main house. However, he did not feel that he had enough information to make the determination of how the guest house would fit in with the lot. He requested 3-D images from a drone's view of the entire lot. He also requested to see the details of the increase of the site wall. He also expressed concern for the alleyway between the guest home and the neighbor's home.

Ms. Shiverick also felt the guest home design was very nice. She recommended reducing the guest house as well as moving the structure.

Ms. Grace did not find the driveway approach attractive. She was also skeptical that by rotating the guest home, it would make the structure better. She thought possibly a single story structure would be nicer.

Ms. Catlin agreed with Ms. Shiverick. Her concern was that the guest home would be intrusive to the front lawn.

Motion made by Mr. Corey and seconded by Ms. Catlin to defer the project to the May 26, 2021 meeting for restudy.

A discussion ensued on the motion.

Motion carried 6-0.

8. B-032-2021 Additions/Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO VARIANCE(S)

Address: 273 Tangier Ave.

Applicant: Gretchen Jordan

Professional: Bridges, Marsh & Associates, Inc.

Project Description: Proposal of a one room second floor addition in place of an existing upper terrace and changes to existing fenestration.

ZONING INFORMATION: The Applicant is proposing to enclose a 432 square foot balcony on the second floor in the rear of the residence in order to create an office. This will require the following variance to be requested: Section 134-893(13): a cubic content ratio of 4.1 in lieu of 3.9 existing and the 3.93 maximum allowed in the R-B Zoning District.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Small asked if the owner did voluntarily agree to dedicate a utility easement supporting the undergrounding project subject to the satisfaction of the Town. Mr. Vazquez agreed to the easement.

Guillermo Vazquez, Bridges, Marsh & Associates, Inc., presented the architectural modifications proposed for the existing residence.

Maura Ziska, attorney for the owner, explained the requested variance for the proposed project.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the roof plan and how the ridge would work with the addition. Mr. Vazquez responded. Mr. Corey thought the project was fine but stated he would have like to have seen the details for the doors.

Ms. Grace was supportive of the addition. She did have reservations for the front door proposed. Mr. Vazquez responded and explained the reasons that the owner was requesting a solid door.

Ms. Shiverick thought the rear addition would detract from the architecture. She suggested adding more windows in the office space so that the house would not appear as a monolithic structure. Mark Marsh, Bridges, Marsh & Associates, Inc., responded and explained the reason for the proposed design. Ms. Shiverick made a suggestion for the order of the fenestration. Mr. Vazquez responded.

Ms. Catlin was not in favor of the addition. She thought the Commission needed to see the details of the materials. She agreed with Ms. Shiverick's concerns for the exterior of the home.

Messrs. Floersheimer and Small agreed with Ms. Catlin.

Motion made by Ms. Catlin and seconded by Mr. Floersheimer to defer the project for one month, to the May 26, 2021 meeting, for a restudy. Motion carried unanimously, 6-0.

9. B-033-2021 Additions/Modifications

ARCOM TO MAKE RECOMMENDATIONS RELATIVE TO SPECIAL EXCEPTION WITH SITE PLAN REVIEW

Address: 760 N. Ocean Blvd.

Applicant: Palm Beach Country Club (Maura Ziska)

Professional: Ronald Rickert II/Intelae, LLC

Project Description: Addition of a Padel court to the south-central area of the property.

ZONING INFORMATION: Section 134-890(5): Modification to a previously approved private club in a residential zoning district by adding a Padel ball court on the Fairview Road property owned by the Palm Beach Country Club. Section 134-1759: A request for Special Exception Approval with Site Plan Review to allow construction of a Padel ball court that will be enclosed and screened by landscaping.

Please note: This project was deferred to the May 26, 2021 meeting at the Approval of the Agenda, Item VI.

10. B-035-2021 Demolition/New Construction

Address: 1260 N. Lake Way

Applicant: Cushing Investments, LLC (Richard True)

Professional: Asbacher Architecture

Project Description: Demolish an existing two story residence and construct a new two story Island Colonial residence, pool, landscape, hardscape.

Please note: This project was withdrawn at the Approval of the Agenda, Item VI.

F. MINOR PROJECTS – OLD BUSINESS

1. A-048-2020 Modifications

Address: 230 Atlantic Ave.

Applicant: Linda Saligman

Professional: Kyle B. Fant/Bartholemew + Partners

Project Description: Interior and exterior remodel as defined in the November and December ARCOM meeting. Present new front elevation and pergola in the rear.

Motion carried at the November meeting to defer the project to the December 18, 2020 meeting for a restudy in accordance with the comments from the Commissioners, which many questioned the proposed changes to the front façade. A motion carried at the December meeting to defer the project to the January 27, 2021 meeting to address the comments of the Commissioners, particularly relating to the recommendations on the landscape plan, lanterns, garage doors and front entrance design. A motion carried at the January meeting to defer the project to the February meeting at the request of the professional. A motion carried at the February meeting to defer the project to the March meeting due to lack of presentation materials submitted. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting for a restudy of the front entrance design, window configuration and garage doors.

Please note: This project was deferred to the May 26, 2021 meeting at the Approval of the Agenda, Item VI.

2. A-020-2021 Modifications

Address: 150 Worth Ave.

Applicant: Wilson 150 Worth LLC (Yvonne Jones)

Professional: Michael Dumala

Project Description: Add 14 new impact windows on south side of building at second floor level. *****Please note: Requires Special Exception with Site Plan Review*****

A motion carried at the February meeting to defer the project to the March 24, 2021 meeting to allow the applicant to provide notice to the surrounding properties. A motion carried at the March meeting to defer the project to the April 28, 2021 meeting to provide notice to the neighbors.

Please note: This project was deferred to the June 23, 2021 meeting at the Approval of the Agenda, Item VI.

3. A-023-2021 Modifications

Address: 22 Middle Road

Applicant: Myrna and Spencer Partrich

Professional: Keith Williams/Nievera Williams Design

Project Description: Proposed site wall on north side of property. Proposed pergola in rear. Hardscape and landscape updates throughout.

Motions carried at the March meeting to approve the building of the north site wall only and to defer the pergola and remaining landscape changes to the April 28, 2021 meeting.

Call for disclosure of ex parte communication: Disclosure by several members.

Keith Williams, Nievera Williams Design, presented the landscape and hardscape modifications proposed for the property.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments at this time.

Mr. Corey thought the pergola looked good. He was also in favor of the landscaping plan.

Ms. Shiverick inquired about the previously proposed pergola compared to the current proposed. Mr. Williams responded. Ms. Shiverick thought the choice of trees was very nice.

Many of the Commissioners were in favor of the plans.

Motion made by Mr. Floersheimer and seconded by Ms. Grace to approve the project as presented. Motion carried unanimously.

4. A-030-2021 Modifications

Address: 8 Windsor Ct.

Applicant: Jonathan Sack

Professional: MP Design & Architecture, Inc.

Project Description: Modification of existing windows and doors including front entry door.

Motion carried at the March meeting to approve the project as presented with the condition that the professional restudy the west gable on the first and second floor as well as the front door fenestration and return to the April 28, 2021 meeting.

Call for disclosure of ex parte communication: Disclosure by several members.

Michael Perry, MP Design & Architecture, Inc., presented the architectural modifications proposed for the existing residence.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna stated she had no comments.

Mr. Corey thought the master bedroom door should be reduced to 10 feet, from 14 feet. Mr. Perry stated the current door height is 12 feet.

Ms. Shiverick thought the three French doors was too tall and had too many panes of glass. She recommended keeping the proposed middle door and bringing back the plate glass to the two side doors.

Mr. Floersheimer inquired about the chimney on the plans. Mr. Perry responded.

Motion made by Mr. Corey and seconded by Mr. Kirchhoff that the proposed project at 8 Windsor Court has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented. Motion carried 6-1, with Ms. Shiverick opposed.

G. MINOR PROJECTS – NEW BUSINESS

1. A-024-2021 Modifications

Address: 226 Oleander Ave.

Applicant: J & J Realty

Professional: Dustin Mizell/Environment Design Group

Project Description: Previously approved driveway design to be modified.

Associated hardscape and landscape improvements.

Call for disclosure of ex parte communication: Disclosure by several members.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape modifications proposed for the property.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the previous staff approval. Ms. Van Onna responded. Mr. Corey inquired about the fence on the east side of the property. Mr. Mizell responded. Mr. Corey thought the landscape and hardscape plans were acceptable. Mr. Corey expressed objections to the glass balcony.

Ms. Shiverick agreed with Mr. Corey's comment on the glass balcony. Ms. Grace also agreed.

Mr. Floersheimer inquired about the artificial turf in the rear yard. Mr. Mizell responded. Mr. Floersheimer inquired about the rear setbacks. Mr. Mizell responded.

Mr. Corey inquired about the material to be used. Mr. Mizell responded. Mr. Corey thought the samples needed to be included in the proposal. Mr. Corey thought the hardscape plan would need to return to the Commission.

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented with the professional to return at the May 26, 2021 meeting with a sample of the cast stone and the gravel material.

Mr. Bergman discussed the staff approvals that occurred in May 2019.

Motion carried unanimously, 6-0.

Ms. Van Onna stated upon further research, she did not believe the balcony had been staff approved. Mr. Small asked staff to address the issue.

2. A-025-2021 Modifications

Address: 2500 S. Ocean Blvd.

Applicant: 2500 South Ocean Blvd. Condominium Assoc. (Zoran Grbich)

Professional: Dustin Mizell/Environment Design Group

Project Description: Revisions to the front entry gate landscape & paving design.

Interior asphalt driveway & parking to be replaced with pavers. Associated hardscape & landscape improvements. ***** This project requires an administrative site plan review*****

Call for disclosure of ex parte communication: Disclosure by several members.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape modifications proposed for the property.

Mr. Small called for public comment.

Mark Sanchez, 2500 S. Ocean Blvd., stated he was the board president of the condominium and added that the association was looking forward to making the proposed changes.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the continuation of the sidewalk. Mr. Mizell responded.

Many of the Commissioners supported the project.

Mr. Floersheimer inquired about the new pavers and questioned if a divided line on the road would be added. Mr. Mizell responded.

Motion made by Mr. Corey and seconded by Ms. Catlin that the proposed project at 2500 S. Ocean Blvd. has met the criteria for approval listed in Sec. 18-205 of the Town's code of ordinances and to approve the project as presented. Motion carried unanimously, 6-0.

3. A-035-2021 Landscape/Hardscape

Address: 190 N. County Rd.

Applicant: Temple Emanuel of Palm Beach, Inc. (Steven Horowitz, President)

Professional: Chuck Yannette/Parker Yannette Design Group, Inc.

Project Description: Landscape enhancements along north side of building to include replacing 6 Black Olive trees with 6 native Royal Palms and 2 Medjool Date Palms as well as shrub replacements.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Yannette presented the landscape and hardscape modifications proposed for the property.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey thought the olive trees should be replaced with a similar tree, such as a Mahogany. He thought the existing trees framed the building well. He stated he could not support a Royal Palm as a replacement material.

Ms. Grace agreed and thought a similar tree shape to the Black Olive tree should be used as a replacement.

Ms. Shiverick thought the Black Olive trees provided shade for the area. She was not in favor of the palms proposed. She thought there was a better alternative. She suggested repurposing the Black Olives if they were replaced.

Ms. Catlin thought a softer tree with a canopy would be a better choice. Mr. Floersheimer agreed.

Mr. Small agreed and preferred the use of a shade tree.

Motion made by Ms. Shiverick and seconded by Mr. Floersheimer to the defer the project for one month, to the May 26, 2021 meeting, for a restudy of the project in accordance with the comments of the Commissioners. Motion carried 6-0.

4. A-037-2021 Modifications

Address: 1214 N. Ocean Blvd.

Applicant: John & Diane Sculley

Professional: Dustin Mizell/Environment Design Group

Project Description: Modification of the existing driveway by reducing curb cuts from two to one, removal of synthetic turf and change of paving material. New Pergola structure (not visible from the street). Associated landscape and hardscape modifications.

Please note: This project was deferred to the May 26, 2021 meeting at the Approval of the Agenda, Item VI.

5. A-042-2021 Modifications

Address: 222 Mockingbird Trail

Applicant: Steven Helms

Professional: General Garage Door Company Inc.

Project Description: Install 16 x 7'6" clopay model BD2NU Bridgeport extended design garage door – Dade County approved and #8366 W Operators

Call for disclosure of ex parte communication: Disclosure by several members.

Sue Kubiak, General Garage Door Company Inc., presented the proposed new garage door for the existing residence.

Mr. Small inquired if the windows would be included in the garage door. Ms. Kubiak stated the garage door was proposed not to have windows.

Mr. Small called for public comment. There were no comments heard at this time.

Mr. Small called for staff comment. Ms. Van Onna provided staff comments.

Mr. Corey inquired about the material for the front door. Ms. Kubiak responded. Mr. Corey inquired about the material for the existing garage door. Ms. Kubiak responded. Mr. Corey inquired about the material proposed for the new garage door. Ms. Kubiak responded. Mr. Corey thought the material for the garage door should be a better material.

Ms. Grace was not in favor of the front door proposed. She requested to see a door that would add charm and warmth.

Ms. Shiverick expressed concern that the dark door proposed would be too dark. She also questioned the quality of the door proposed. Ms. Kubiak responded and discussed the look of the proposed door. Ms. Shiverick inquired if the owner would consider a real wood door. Ms. Kubiak responded and stated a problem with a wood material was shrinkage. Ms. Shiverick suggested a steel door with wood cladding, possibly painted in an off white color.

Mr. Floersheimer stated he had nothing to add on the subject; however on a different note, the neighbor at 225 Mockingbird Trail has their entire front lawn covered in artificial turf.

Mr. Small stated he was in favor of Ms. Shiverick's suggestions for the door and thought the color should possibly match the front door.

Motion made by Ms. Shiverick to approve the project with a wood clad garage door, painted in an off white color.

Mr. Small inquired if the applicant would accept the off white color. Ms. Kubiak stated the owner would accept the off white color as suggested.

Ms. Grace seconded the motion. The motion carried 6-0.

Please note: Mr. Corey left the meeting at 12:04 p.m. Ms. Grace left the meeting at 12:06 p.m.

VIII. **OTHER**

1. **Continued Discussion of Story Pole Regulations**

Mr. Bergman stated he drafted changes to Chapter 18-207, on site plans. He discussed the two changes that he added to this chapter. He stated the changes were for the Commission's discussion and consideration. Once they felt the language was correct, he added he would take the amended language, place it into ordinance form and ask the Town Council's approval.

Mr. Floersheimer suggested changing the language "may be required" to "required." Mr. Bergman explained the reasons he used the proposed language.

Ms. Shiverick inquired if a neighbor could request the story poles. Mr. Bergman responded.

IX. **UNSCHEDULED ITEMS (3 MINUTE LIMIT PLEASE)**

1. **Public**

There were no comments heard at this time.

2. Staff

Mr. Bergman stated that Thomas Kirchhoff declared a conflict for the project at 1090 N. Lake Way at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Thomas Kirchhoff declared a conflict for the project at 102 Flagler Dr. at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Thomas Kirchhoff declared a conflict for the project at 147 Dunbar Rd. at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Jeffrey Smith declared a continuing conflict for the project at 114 Seaspray Avenue at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Jeffrey Smith declared a conflict for the project at 1960 S. Ocean Blvd. at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Betsy Shiverick declared a continuing conflict for the project at 202 Onondaga Avenue at the March 25, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

Mr. Bergman stated that Betsy Shiverick declared a conflict for the project at 830 S. Ocean Blvd. at the March 24, 2021 meeting and had correctly completed the 8B form in accordance with State Law.

3. Commission

Ms. Catlin expressed concern for the large trucks that use N. Lake Way to traverse to the north end. Mr. Bergman stated he recommended presenting the issue to the Town Council.

Ms. Shiverick inquired about the Town Council's response on demolitions in ARCOM. Mr. Small stated the item was still a pending item with the Town Council.

Mr. Bergman stated that the Town Council did not want to create or change an ordinance for the issue relating to demolitions. However, they did decide to dedicate more money to preservation.

Ms. Van Onna stated that more properties would be studied each year.

X. **ADJOURNMENT**

Motion made by Ms. Catlin and seconded by Mr. Floersheimer to adjourn the meeting at 12:17 p.m. on Thursday, April 29, 2021. Motion carried unanimously.

The next meeting will be held virtually on Wednesday, May 26, 2021 at 9:00 a.m. via the Zoom platform.

Respectfully Submitted,

Michael B. Small, Chairman
ARCHITECTURAL COMMISSION

kmc

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 041-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Purchase Order to Ten-8 for the Purchase of a Fire Rescue Ambulance in the Amount of \$254,336 and Establishing a Project Budget of \$264,336.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 28, 2021, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 041-2021**
- ▣ **Quote Referencing Florida Sherriff Association Pricing**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, CPPO Town Purchasing Manager

RE: Resolution to Approve the Award of a Purchase Order to Ten-8 for the Purchase of a Fire Rescue Ambulance in the Amount of \$254,336 and Establish a Project Budget of \$264,336, **Resolution No. 041-2021**

DATE: April 28, 2021

STAFF RECOMMENDATION

Town Staff recommends approval of Resolution Number 041-2021 for the purchase of a new Fire Rescue Ambulance in the amount of \$254,336 and establish a project budget of \$264,336.

WHY THIS ACTION IS REQUIRED NOW

The existing Fire Rescue Ambulance has exceeded the useful life expectancy.

GENERAL INFORMATION

The new ambulance will replace a 2010 Freightliner Ambulance, asset# 101050, currently in service as Rescue 97 at Central Fire Station #1. The department has this budgeted to be replaced in FY21.

The new ambulance will be built on a 2022 Ford F450 chassis per the attached specifications in accordance with Florida Sheriff's Association bid #FSA20-VEF14.0.

PROCUREMENT METHODOLOGY

Town Purchasing has accessed the Florida Sheriff's Association bid #FSA20-VEF14.0 which provides best pricing State wide.

FUNDING/FISCAL IMPACT

The new ambulance will be funded from the Equipment Replacement Fund.

FIRE RESCUE REVIEW

This item has been reviewed by the Fire Rescue and is approved as recommended.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

cc: Darrel Donatto, Fire Rescue Chief
Jimmy Duane, Assistant Fire Chief
Sean Baker, Division Chief, EMS

RESOLUTION NO. 041-2021

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
APPROVING THE AWARD OF A PURCHASE ORDER TO TEN-
8 FOR THE PURCHASE OF A FIRE RESCUE AMBULANCE IN
THE AMOUNT OF \$254,336 AND ESTABLISHING A PROJECT
BUDGET OF \$264,336.**

NOW, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH,
PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves Resolution No. 041-2021 awarding a purchase order to Ten-8 for a Fire Rescue Ambulance in the amount of \$254,336 and establishes a project budget of \$264,336.

Section 2. The Town Manager is hereby authorized to execute this purchase order on behalf of the Town of Palm Beach for these improvements.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk



Equipment Proposal

This Equipment Proposal (the "Proposal") has been prepared by Ten-8 Fire & Safety, LLC ("Company") in response to the undersigned Customer's request for a proposal. This Proposal is comprised of the special terms set forth below, the Proposal Option List (or for ambulance sales, the Quotation, or Order Form, as applicable), Warranty, and Company's Purchasing Terms and Conditions. Through its signature below or other Acceptance (as defined below), Customer acknowledges having received, read and being bound by this Proposal, all attachments and Company's Purchasing Terms and Conditions.

Date: February 11, 2021 ("Proposal Date") **Customer:** Town of Palm Beach Fire Rescue ("Customer")

Customer Address: 300 N. County Road, Palm Beach, FL 33480

Quantity	Product Description & Options	Price
1	One (1) 2021 Demers MXP170 ambulance, built on a 2022 Ford F450 chassis per the attached specifications. Pricing Based on Florida Sheriff's Association Contract #FSA20-VEF14.01	\$254,336.00
Purchase Price:		\$254,336.00

Delivery Timing: The Product described above in the Product Description and Options Section of this document will be built by and shipped from the manufacturer approximately 8-9 (months) after Company receives Customer's acceptance of this Proposal as defined below.

Other: Ambulance will be built within 8-9 months barring any chassis delays.

Unless accepted within 60 days from date of proposal, the right is reserved to withdraw this proposal.

ACCEPTANCE OF THIS PROPOSAL CREATES AN ENFORCEABLE BINDING AGREEMENT BETWEEN COMPANY AND CUSTOMER. "ACCEPTANCE" MEANS THAT CUSTOMER DELIVERS TO COMPANY: (A) A PROPOSAL SIGNED BY AN AUTHORIZED REPRESENTATIVE, OR (B) A PURCHASE ORDER INCORPORATING THIS PROPOSAL, WHICH IS DULY APPROVED, TO THE EXTENT APPLICABLE, BY CUSTOMER'S GOVERNING BOARD. ACCEPTANCE OF THIS PROPOSAL IS EXPRESSLY LIMITED TO THE TERMS CONTAINED IN THIS PROPOSAL AND COMPANY'S PURCHASING TERMS AND CONDITIONS. ANY ADDITIONAL OR DIFFERENT TERMS, WHETHER CONTAINED IN CUSTOMER'S FORMS OR OTHERWISE PRESENTED BY CUSTOMER AT ANY TIME, ARE HEREBY REJECTED.

INTENDING TO CREATE A BINDING AGREEMENT, Customer and Company have each caused this Proposal to be executed by their duly authorized representatives as of date of the last signature below.

Customer: Town of Palm Beach Fire Rescue

Ten-8 Fire & Safety, LLC

By: _____

By: _____

Title: _____

Title: **Authorized Sales Representative**

Print: _____

Print: **Michael Day**

Date: TCM Backup 5-11-21 _____

Date: February 11, 2021

EXHIBIT A

PROPOSAL OPTION LIST
(OR FOR AMBULANCE SALES, THE QUOTATION, OR ORDER FORM, AS APPLICABLE)

Specification Summary

Reference: QUO0000001962 **Rev:** 0
Purchaser: Ten-8 Fire Equipment, Inc.
Contact: Cindy Morgan
Address: 2904 59th Ave. Dr. East

Brandenton, FL
 USA

Telephone:

Opportunity: Town of Palm Beach October 2020
Account: Town of Palm Beach Fire Rescue
Contact: Jimmy Duane
Shipping Address:

Currency: USD
Quotation Date: 2021-01-26
Expiration: 2021-02-25

Sales Contact: Michael Day
Mobile: 3525725399
Phone:

Factory Contact: Chuck Burgess
Mobile: 4196517924

Name	Specifications
Type I - MXP170	Overall Length 294" - 311" (747 cm - 790 cm) Overall Width 95" (241 cm) Overall Height 110" (279 cm)** Headroom 72" (183 cm) Wheelbase 174" - 192" (442 cm - 488 cm)* Payload Capacity Up to 5500 lbs (2495 kg)
	
	*Depending on chassis selection **Total height of vehicle may differ according to chassis and suspension

Sales Options by Category

10-Base (BAS)		
Item Number	Name/Description	Quantity
BAS-PLA-12	TYPE I - MXP170	1.00
	TYPE I - MXP170	
BAS-REG-11	United States	1.00
	Sales Administration Charge	
BAS-TYP-11	Type I - Pick up	1.00
	Type I - Pick up	
11-Chassis (CH*)		
Item Number	Name/Description	Quantity
BAS-CHA-21	Chassis Model year 2021	1.00
	Chassis Model year 2021	
CHP-FRD-00	Conversion Ford F350/F450 Chassis Cab	1.00
	Conversion Ford F350/F450 Chassis Cab	
CHP-FRD-19	Ford F450XLT Super Duty Diesel Chassis Cab 4X2 193	1.00

Demers Ambulance USA Inc.
 1170 Production Drive. Van Wert OH, 45891

SR00060479	Ford F450LT Super Duty Diesel Chassis Cab 4X2 1936,7L POWER STROKE V8 Diesel Engine Wheelbase 193" (4902 mm) GVWR (Gross vehicle weight rating) 16,500 Lbs / 7,486 Kg Chassis Wheels to be Ford Aluminum	1.00
SR00060482	Chassis Wheels to be Ford Aluminum Comments: STD on MXP170 Console Armrests	1.00
	Ship arm rest loose for deluxe console - clarification, yes customer still wants the arm rests shipped loose even though the deluxe console replaces the arm rests.	

12-Suspension (SUS)

Item Number	Name/Description	Quantity
SUS-LIQ-11	LiquidSpring™ Suspension Type I Compressible Liquid Adaptive Suspension System, is a smart suspension systems. Liquid-based struts and an on-board processor provide better handling and control, and a smoother, softer ride. The reduced vehicle vibration increases comfort.	1.00

13-Module (MOD)

Item Number	Name/Description	Quantity
MOD-ALU-14	MXP170 Ambulance Module Ambulance Module Structure / Door Structure and Accessories Included	1.00
SR00060466	S2 S2 as deep as possible (Delete drawer under action area and move inverter and pump to front of O/2 compartment.	1.00

14-Module Configuration (MCF)

Item Number	Name/Description	Quantity
MCF-CC1-11	C1 Door, ALS Access and Battery Location First door on curbside (C1) for ALS compartment access and battery slide out sealed compartment. (Included)	1.00
MCF-CC2-11	C2, Curbside Entry Door Side entry door on curbside (C2) for patient compartment access, with flush-mounted, automotive-style window.	1.00
MCF-CC3-11	C3 Door, Storage Exterior Compartment Third door on curbside (C3) for backboard or other storage. (Included)	1.00
MCF-CC3-12	Premium Backboard Dividers, Three (3), with Belts Three (3) adjustable Premium backboard dividers, with belts, in C3 compartment.	1.00
MCF-CC3-22	Third door (C3) Compartment In/Out Access Third door (C3) Compartment In/Out Access	1.00
MCF-CML-12	High-Intensity Compartment Tube Lighting High-intensity tube lighting for Compartments. With Side entry Door Steps.	1.00
MCF-ELE-11	E Door, Electrical Exterior Compartment Upper door (E) for electrical panel access. (Included)	1.00
MCF-RDR-11	A1 and A2, Rear Entry Doors, Indiv. Door Handles Two (2) rear entry doors for patient compartment access, each with its individual exterior door handle.	1.00
MCF-SS1-11	S1 Door, Main Oxygen Exterior Compartment First door on streetside (S1) for main vertical oxygen cylinder. (Included)	1.00
MCF-SS1-16	First door (S1) Compartment Fixed Divider First door (S1) Compartment Fixed Divider	1.00
MCF-SS2-13	Stair Chair Holder on Compartment Door Stair chair holder on S2 compartment door.	1.00
MCF-SS2-14	Fire Extinguisher, ABC-Rated, 5 lbs, with Bracket Fire extinguisher, 5 lbs, ABC-rated, with heavy duty bracket in S2 compartment.	1.00

MCF-SS2-15	S2 Door, Storage Exterior Comp Second door on streetside (S2) for equipment storage for MX/MXP170. (included)	1.00
MCF-SS3-11	S3 Compartment, Equipment Storage, Full height Third door on streetside (S3) for equipment storage.Full height compartment.	1.00
MCF-SS3-19	SCBA Storage & Anchors, Two (2) Full-Depth Shelves Reinforcement and anchors for SCBA equipment mounted in S3 compartment, with two (2) full depth shelves in upper section.	1.00
SR00060490	S2 tool tray Add roll out tool tray in S2 compartment see drawings	1.00
SR00060491	C3 Door Pocket Install pocket in door for auto pulse storage in front of compartment. See F18P-1082	1.00

15-Lighting (LGT)

<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
LGT-FSL-11	Turn Signal Arrows, Amber (2), LED Two (2) amber turn-signal arrows, installed on the front of the module. Whelen 600 series (6 x 4) LED lights.	1.00
LGT-LSL-11	Turn Signal Lights, Amber (2), LED Two (2) amber turn-signal lights, intermediate side mount. Whelen 700 series (7 x 3) LED lights.	1.00
LGT-RSL-11	Third Upper Brake Light, LED Third upper brake light at rear of module. Whelen 600 series (6 x 4) LED light.	1.00
LGT-RSL-12	Traffic Advisor, Amber Amber traffic advisor light bar at rear of module.	1.00
LGT-RSL-14	Rear Step Plate: Turn Signal Light, Brake, Reverse Two (2) red brake/tail lights, two (2) amber turn lights, and two (2) reverse lights installed in rear step plate. Round LED lights.	1.00
LGT-RSL-22	Mid-Height Lights: Arrow, Brake, Reverse Two (2) amber arrows, two (2) red brake lights, and two (2) reverse lights at mid height. Whelen 600 series LED lights (6 x 4).	1.00
LGT-TPL-11	Marker Lights, Amber (7) and Red (7), LED Seven (7) front upper center and corner amber LED marker lights.Seven (7) rear upper center and corner red LED marker lights.	1.00
LGT-TPL-12	Marker Lights, Two (2) rear mid-height red LED Two (2) rear mid-height red LED marker lights.	1.00
LGT-UVL-11	Ground lighting under module and chassis Ground lighting underneath the module (both sides and rear) and underneath chassis cab steps (both sides)	1.00
SR00060454	Whelen Traffic Advisor Install a Whelen traffic adviser TAM 65 36" above the rear entry doors.	1.00
SR00060474	Flashlights 2 Vulcan hand lights 44451 w/chargers E504025 (1 in cab and 1 in S2 compartment)	1.00

16-Emergency and Working Lights (EWL)

<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
EWL-BEZ-11	Chrome bezels Chrome bezels	31.00
EWL-FWD-13	Light Bar, 76", Red (3), White (2), Red (3), LED 76-inch flush-mounted light bar with three (3) red, two (2) white, and three (3) red lights. Whelen 4500+ series LED light bar.	1.00
EWL-FWD-15	Emergency Lights, Red (2), LED, Upper Corners Two (2) upper corner red lights. Whelen 900 series (7 x 9) LED lights.	1.00
EWL-GRL-14	Lights in Front Grille, Red (2), Wig-Wag (2), 500	1.00

EWL-INT-11	Two (2) red and two (2) clear lights in front grille with Wig Wag flash pattern. Whelen 500 series (5 x 1) LED lights. Emergency Lights on Inside of Doors, One (1) each	1.00
EWL-ITC-11	One red emergency light on each compartment and entry door inside panel. Total of eight (8) round LED lights. Intersection Lights, Red (2), LED	1.00
EWL-LTI-11	Two (2) red intersection lights. Whelen 700 series (7 x 3) LED lights. Emergency Lights, Red (2), LED, Inter. Side Mount	1.00
EWL-LTS-11	Two (2) red emergency lights, intermediate side mount. Whelen 700 series (7 x 3) LED lights. Four (4) red LED lateral emergency lights (900)	1.00
EWL-LTS-17	Four (4) red lateral emergency lights (two (2) on each side). Whelen 900 series (7 x 9) LED lights. Scene Lights, Four (4), Clear LED, (900)	1.00
EWL-RER-11	Four (4) lateral scene lights (two (2) on each side). Whelen 900 series (7 X 9) LED scene lights. Emergency Lights, Red (2), LED, Rear Corners	1.00
EWL-RER-12	Two (2) red rear emergency lights at upper rear corners. Whelen 900 series (7 x 9) LED lights. Emergency Lights, Amber (2), LED	1.00
EWL-RER-15	Two (2) rear upper amber lights. Whelen 600 series (6 x 4) LED lights. Loading Lights, Two (2), LED	1.00
EWL-RER-16	Two (2) rear loading lights. Whelen 600 series (6 x 4) LED lights. Emergency Lights, Red (2), LED, Addt'l, Window Hgt	1.00
SR00060397	Two (2) additionnal red lights at window height. Whelen 900 series (7 x 9) LED lights. Lightbar	1.00
SR00060467	Whelen 4500+ 90" Flush mounted LED lightbar, 6 red, 5 whiteLens to be clear Whelen 500	1.00
SR00060484	Whelen 500 on inside of cab doors to come on with door open, Whelen OS. Wig Wag Headlights	1.00
	Wig Wag lights off in park and on in primary	

17-Audible Warning System (WRN)

Item Number	Name/Description	Quantity
WRN-BUA-11	Back-Up Alarm Back up alarm (97dB) with override switch. (Included)	1.00
WRN-LFS-11	Whelen Howler Low Frequency Tone Siren Whelen Howler is a add-on to any 100/200 watt siren amplifier. Uses low frequency tones to synchronize with the vehicles primary siren tones. Includes low frequency siren amplifier and speakers.	1.00
WRN-SIR-11	Whelen 295SLS Hands-Free Siren Whelen model 295HFSA1 siren amplifier with 17 Scan-Lock™ siren tones.	1.00
WRN-SPK-11	Whelen SA315 Series Speakers Whelen SA315 series speakers is a compact speaker meeting SAE Class A requirements when paired with Whelen 100 watt siren amplifier.	1.00
SR00060471	Buel Airhorns Install dual Buell airhorns in front bumper with foot switch on passenger and driver side. Mount compressor under body.	1.00
SR00060495	Siren Add Screaming Eagle siren through Ford OEM front bumper on driver side. See drawings	1.00



SR00060505	Back Up Alarm Back up alarm to be a Preco Model 1040 ILOS	1.00
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18-Exterior Vehicle features (VFT)

Item Number	Name/Description	Quantity
VFT-FUL-11	Quarter-Tank Fuel Fill Quarter-tank fuel fill.	1.00
VFT-MIR-11	OEM exterior mirrors Keep OEM exterior mirrors	1.00
VFT-MOP-11	Module Rub Rails, Aluminum Aluminium rub rails on module sides. (Included)	1.00
VFT-MOP-12	Module Corner Protectors, Stainless-Steel Stainless-steel protectors on module corners. (Included)	1.00
VFT-MOP-13	Module Wheel Trims, Fiberglass Formed fiberglass wheel trimming on module.(Included)	1.00
VFT-MOP-14	Undercoating Protection Undercoating protection for module and chassis. (Included)	1.00
VFT-MOP-15	Rear Wheel Mud Guards Mud guards on module for rear wheels. (Included)	1.00
VFT-PLT-12	Chrome License Plate with Light Recessed chrome license plate holder with LED light.	1.00
VFT-STP-11	Cab Steps, Anti-Skid Material with Mud Guards Anti-skid lateral steps. Includes mud guards for front wheels. (Included)	1.00
VFT-STP-12	Rear Step Bumper, Retractable Center Section Anti-skid rear retractable step. Diamond plate corner bumper. Rubber bumperette. (Included)	1.00
SR00060475	SCBA Bracket Add 1 SCBA bracket (Zico # ULLH-EZO-ES) Total of 3 in S3	1.00

19-Convenience (CNV)

Item Number	Name/Description	Quantity
CNV-ACC-13	Valet Switch in Front Grille The door unlock valet switch is located on the back of the front grille, on the driver's side half portion of the grille. It allows to unlock all doors of the vehicle, but cannot lock the doors. (Included)	1.00
CNV-ACC-15	Demers Fast Idle Demers fast idle is generated by the multiplex module, it allows fast charging of the batteries by the engine when specific conditions are met. (Included)	1.00
CNV-CAM-11	Black Back-Up Camera Zone Defense standard back-up camera with build-in audio support and infra-red night vision.	1.00
CNV-LCK-11	Anti-Theft System The anti-theft allows to leave the vehicle with the keys with the engine running to keep the vehicle at the ideal operating temperature. It protects against theft by running off the engine if the vehicle moves. (Included)	1.00
CNV-LCK-12	ECOSMART Anti-Idling System The ECOSMART Anti-Idling System automatically stops the engine and restarts the engine of the vehicle in idling conditions. The ECOSMART Anti-Idling System is managed by the Demers Electronic Multiplex System (DEMS).	1.00

21-Paint and Decals (DEC)

Item Number	Name/Description	Quantity
DEC-PNT-11	Tri-Star Urethane Paint	1.00



SR00060464	Two (2) coats of primer with two (2) coats of urethane. All four (4) sides and roof. No sanding. No buffing. Customer Striping	1.00
SR00060465	See last unit F18P-1082. Duplicate Custom Paint	1.00
SR00060509	Duplicate F18P-1082Black over RedRed Pierce #80 (PPG3464)Black Pierce #101 (PPG9000) Number Plates	1.00
	Add clear vinyl inserts to plates per F18P-1082. Comments: 3 Plates, as per F18P-1082	

22-Drivers Compartment (CAB)

Item Number	Name/Description	Quantity
CAB-ACC-11	Spotlight in Front Cab, Hand-Held, with Bracket Hand-held spotlight, 2000 lumens, with trigger-type switch and bracket.	1.00
CAB-CON-11	Floor-Mounted Console with control Floor-mounted console in front cab.	1.00
CAB-CON-14	Armrests, Driver and Passenger, Individual Individual driver- and passenger-side armrests on sides of floor-mounted console.	1.00
CAB-CON-15	Cup Holders, Dual, in Floor-Mounted Console Dual cup holders in floor-mounted console.	1.00
CAB-CTR-13	Control Center with Switches and Touch Pad Control center with switches and LED backlit pictograms in the floor mounted console.	1.00
CAB-LGT-11	Cab headliner with Reading Lights, Red/Clear (2) Two (2) clear and red overhead LED reading lights.	1.00

23-Curbside configuration (CRB)

Item Number	Name/Description	Quantity
CRB-NET-11	Safety Net Safety net at the head of the curbside configuration, by the side entry door (C2).	1.00
CRB-TEC-11	Full-Length Seat Cushion Full-length, thermoformed, molded seat cushion.	1.00
CRB-TEC-14	Seat Backrest Individual, thermoformed, molded backrests.	3.00
CRB-TEC-23	Seating, Three (3) Passengers, 6-Pt Safety Belts Seating for three (3) passengers with 6-point safety belts. Space for Flip-down and hands-free opening mechanism.	1.00
SR00060469	Cabinet at head of squad bench Add cabinet to head of squad bench with kick out sharps and drawer facing cot. Delete drawers facing squad bench. There is to be only 1 drawer per F18P-1082See drawing. Comments: Price includes credit to remove one seated position.	1.00
SR00060499	45 Degree cabinet at head of bench 45 Degree cabinet over counter at head of squad bench to have hinge up door with latch.	1.00
SR00060502	Squad Bench Split squad bench lid with 2 latches.	1.00
SR00060507	Curbside Mobility Cabinet Demers Cardiac monitor tray, sliding and turning just like F18P-1082. Comments: THIS IS NOT KKK	1.00

24-Streetside configuration (STR)

Item Number	Name/Description	Quantity
STR-ACS-23	Flip-Up Door, Tinted Self Latching Sliding Windows	2.00

STR-MED-19	Aluminum flip-up frames, self latching for easy restocking of cabinets. Polycarbonate tinted self latching sliding windows. Medical Cabinet, CPR Bench Seat, Without Access	1.00
STR-REA-12	Medical cabinet with CPR bench seat, the rear lower location is blank to provide extra S3 exterior compartment space. CPR Seat , 6-Pt Safety Belt	1.00
SR00060481	Seating for one EMT with 6-point safety belt. CPR Seat	1.00
SR00060494	CPR seat with 1 position only with a counter on the aft position no inside access for the S3 cabinet (no inside access due to full height S3). Move Vacuum canister to rear of counter	1.00
	See drawings	

25-Forward Bulkhead (FWB)

Item Number	Name/Description	Quantity
FWB-DIV-11	Sliding Door Crawl-Through Crawl-through with sliding door on front division to access to the cab.	1.00
FWB-LFT-11	Corner Cabinet, Streetside, Two Adjustable Shelves Corner cabinet on streetside of front wall. Includes two (2) aluminum extruded doors with see through windows, two (2) adjustable shelves and LED strip lighting.	1.00
FWB-LFT-13	Knox MedVault L Narcotics Locker, Left bulkhead Knox MedVault L Narcotics Locker, located on the upper section of the street side angled bulkhead compartment without Wi-Fi	1.00
FWB-LFT-14	Locking Radio Communication Compartment Lockable compartment on street side for radio communication	1.00
FWB-RGT-12	ALS Cabinet, without Drawer ALS cabinet on curbside of front wall. Includes four (4) aluminum extruded doors with see-through windows, adjustable shelf(s), one (1) fixed shelf at mid-height, LED strip lighting, and inside/outside access via curbside door.	1.00
FWB-RGT-15	Mermaid Refrigerated Compartment, above ALS Mermaid refrigerated compartment located above the ALS cabinet.	1.00
FWB-RGT-16	See-Through Door, Two Handles Four (4) extruded doors with see through windows and handles	1.00
SR00060468	Customer Supplied Knox Install customer supplied Knox box in 45 degree cabinet, see drawing.	1.00
SR00060492	Hinge Vent Over Bulkhead Hinge Vent Over Bulkhead Comments: STD	1.00
SR00060493	Cabinet Front Wall/Bulkhead Add cabinet in walk through with hinged doors. See drawings	1.00
SR00060497	Bulkhead Cabinet Add cabinet to bulkhead with sliding door on cab side and hinged doors in rearStd Crawl through sliding door will be used for in/out access to cabinet from cab.Cabinet shelf to have lip on front edge (cab side) so items do not roll off.	1.00
SR00060506	ALS Doors Change ALS doors to single handles per F18P-1082 Comments: Please see NEW als door design on sales drawings (CN10 compliant)	1.00
SR00060508	Mermaid Insure there is adequate cooling area around the Mermaid. Customer has has numerous problems with current units.	1.00

26-Attendant seat (AST)

Item Number	Name/Description	Quantity
AST-BSE-11	EVS Swivel Seat Base, Two (2) Positions	1.00



AST-HRS-12	EVS swivel 360 degrees seat base, locking in two (2) positions, forward and rearward positions	
	EVS 1880 3Pts Vac-Formed Seamless Child Seat The EVS 1880 is a vac-form, seamless ambulance attendant's seat. Integrated child restraint system that allows uninjured children weighing between 20-65 lbs to be transported in a five point safety harness. When it is not needed, the child-insert can be folded into the seat and allow an adult to use the seat as a standard attendant's seat	1.00

27-Cot Configuration (COT)

Item Number	Name/Description	Quantity
COT-ANC-23	Floor Plate for Stryker Power-LOAD with pre-wiring Stryker Power-Load floor plate. No cot fastener included. Include pre-wiring for charging feature.	1.00
COT-POS-11	Center Floor-Mount Cot Configuration Center floor mount cot configuration	1.00

28-Rear Control Panel (CAR)

Item Number	Name/Description	Quantity
CAR-CTR-11	Rocker Switch Controls with LED Backlit Pictograms Rocker switch controls with LED backlit pictograms.	1.00

29-Oxygen (OXY)

Item Number	Name/Description	Quantity
OXY-FLW-11	Flowmeter, 0-15 LPM Flowmeter, 0-15 LPM.	1.00
OXY-FLW-12	Flowmeter, 0-25 LPM Flowmeter, 0-25 LPM.	1.00
OXY-NTW-14	Oxygen Outlets, Four (4) Four (4) oxygen outlets. Two (2) in ECC, one (1) on curbside, and one (1) on the ceiling.	1.00
OXY-OUT-11	Oxygen Outlet, Quick-Connect Quick-connect-style oxygen outlet.	4.00
OXY-REG-12	Oxygen Regulator, Manual, Sensor and Dig. Read-Out Manual oxygen regulator with pressure sensor and digital read-out.	1.00
OXY-REG-13	Oxygen Control Valve, Electronic, Manual By-Pass Electronic oxygen control valve with manual by-pass.	1.00
OXY-SPR-12	Electric Vertical Holder for Main Oxygen Cylinder Electric Vertical holder for types "K" or "M" main oxygen cylinder in S1 streetside exterior compartment.	1.00

31-Suction (SUC)

Item Number	Name/Description	Quantity
SUC-LOC-11	Suction System location in ECC Main suction system is located in front streetside action area.	1.00
SUC-MOT-11	Thomas high flow vacuum pump Thomas high flow vacuum pump	1.00
SUC-OUT-11	Vacuum outlet QD in action area Vacuum outlet QD Puritan with yellow 5/16" hose 4 ft long	1.00
SUC-REG-11	Vacuum regulator with disposable canister Vacuum regulator with disposable canister (Rico RS-4X)	1.00

32-Electrical System (ELE)

Item Number	Name/Description	Quantity
ELE-ALT-11	Power Inverter, Xantrex Freedom, True Sine, 1000W	1.00

	The inverter/charger provides AC power using the DC power from the conversion battery bank. Recharge all battery banks and power all 120 volts AC outlets when the external shoreline is connected.	
ELE-ALT-14	Super Auto Eject Power Inlet, 20 Amps, Yellow Kusmaull 120 Volts AC, 20 Amps Automatically disconnects shoreline Completely sealed Yellow cover Indicator light	1.00
ELE-ALT-15	Electrical Outlet, 120V AC with Indicator 120V AC hospital-grade electrical outlets with indicator. (Included)	1.00
ELE-CON-13	AC Delco Conversion Batteries Two (2) AC Delco conversion Batteries. (Included)	1.00
ELE-CON-14	Electrical Outlet, 12V DC 20 amp with Indicator 12V DC, 20 amp Duplex electrical outlets. (Included)	1.00
ELE-GES-11	Demers Multiplex Electronic Management System Demers Electronic Management System (DEMS) – Multiplex system. (Included)	1.00
SR00060476	Shorelines Two 20 amp super auto ejects 1 for A/C and 1 for shoreline Comments: Price is for the second auto-eject	1.00
SR00060480	Inverter to be constant hot Inverter to be constant hot	1.00
SR00060488	AC programming 110 A/C to come on when plugged in	1.00

33-Communication System (COM)

Item Number	Name/Description	Quantity
COM-RAD-11	Pre-Wiring for 2-Way Radio, Two (2) Antenna Cables Wiring preparation for two-way radio, with two (2) antenna cables.(routed from front cab to radio communication compartment)	1.00
COM-REC-11	Data Recorder Available Signals Data recorder available signals through a universal connector in the electrical compartment. (Included)	1.00
SR00060455	Radio Antenna There shall be a total of 5 antenna cables Comments: routed from front cab to radiocommunication compartment	1.00
SR00060496	Intercom System Supply and install Fire-com wired with 3 headsets (one head set in the cab in between the driver and passenger seat, 1 on the wall above the ECC counter, 1 on the curb side wall) (5100D,HM-10 Headset module single, 210 radio interface, MR-47X, Kenwood, wired headset over head radio transmit). Same as F18P-1082	1.00

34-HVAC (CVC)

Item Number	Name/Description	Quantity
CVC-AUX-12	Dual In-Line condenser 60000 BTU, Front Auxiliary dual in line condenser installed on the front of module - Hoseline 60000 BTU	1.00
CVC-CLD-13	OEM Tie-In Air Conditioning/ Auxiliary Condensor The condensor and evaporator are tie-in to the OEM air conditioning system, cooling the air of the patient compartment through the ducted outlets.	1.00
CVC-DIF-11	Air Conditioning Outlets, Round Round outlets for ducted air conditioning unit. (Included)	1.00
CVC-HOT-11	OEM Tie-In Heating Unit The heating system is an extension of the OEM heating system, heating the patient compartment area through invisible opening underneath the medical cabinet at floor level. (Included)	1.00
CVC-VNT-13	Exhaust Fans (2)	1.00



SR00060498	Two (2) exhaust fans for contaminated air. Activated by front control interface or rear console switch. (Included) AC Hoses & Tubing Install black loom on all ac hoses and tubing going in/out of external condenser on front of body.	1.00
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35-Interior Lights (ILG)

Item Number	Name/Description	Quantity
ILG-PLF-11	LED Dome Lights, Adjustable, Dig. Timer The ceiling lights have four (4) different intensities. Each time the ceiling lights button is pushed, the intensity increases, until maximum intensity is reached.	8.00

36-Grab Handles (GBR)

Item Number	Name/Description	Quantity
GBR-COL-12	Grab Bars Color, Yellow Color of selected grab bars is Yellow.	1.00
GBR-DRS-11	Rear Door-Mounted Grab Bars, 16" x 16" Two (2) door-mounted grab bars, 16" x 16", inside of rear doors (A1 and A2). (Included)	1.00
GBR-DRS-12	Curbside Door-Mounted Grab Bar, 12" One (1) door-mounted grab bar, 12" each, on the inside of the side entry door (C2). (included)	1.00
GBR-EMB-11	Embarking Grab Bars, 12" Two (2) entry grab bars, 12" each, mounted inside the patient compartment. One (1) near the curbside entry door, and one (1) near the R2 rear entry door. (Included)	1.00
GBR-PLF-11	Ceiling Grab Rails, 90", Two (2) Two (2) ceiling-mounted grab rails, 90".	1.00

37-Finish and Trim (FNS)

Item Number	Name/Description	Quantity
FNS-FLR-13	Lonseal, Loncoin II Flecks, Onyx Lonseal, Loncoin II Flecks, Onyx floor covering.	1.00
FNS-GRD-11	Cobalt Blue Upholstery Cobalt blue vinyl upholstery for seat and padding covering. (Included)	1.00
FNS-GRD-15	Safety Yellow Upholstery Yellow vinyl upholstery for safety exit padding covering. (Included)	1.00
FNS-MAT-11	Wood Flooring Exterior grade plywood, 0,75 inches thick.	1.00
FNS-PLF-11	Fiberglass Ceiling Fiberglass ceiling in Patient Compartment. (Included)	1.00
FNS-STK-11	General Vehicle Identification Vehicle general labels identification. (Included)	1.00
SR00060470	Upholstery Upholstery to be black in module. See F18P-1082	1.00
SR00060473	Number Plates (3) In total 10x10# plates same color as ambulance (the aluminum plate are slotted to permit the insertion of the number plate) see pictures of F18P-1082	1.00
SR00060501	Counter Tops All counter tops to have lips like action area counter and counter at head of bench. Comments: Demers Premium COUNTERtops on all surfaces, with lip	1.00

38-Functionality (FCT)

Item Number	Name/Description	Quantity
FCT-LFT-24	Glove Box Compartment, Three (3) boxes Glove box compartment above CPR seat for three (3) horizontal boxes.	1.00

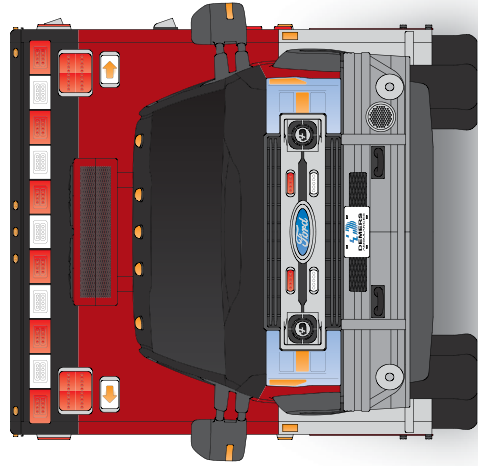


FCT-PLF-11	Radio Speakers, Recessed, Two (2) Two (2) recessed radio speakers.(Included)	1.00
FCT-PLF-13	IV Hooks, Recessed in Ceiling, Flexible, Four (4) Four (4) recessed flexible IV hooks in ceiling.	1.00
FCT-RGT-21	Trash Container, Flip-Down, Hands-Free Trash container bracket in curbside flip-down container.	1.00
FCT-RWR-11	Digital Clock, Driver and Step Indicator Lights Digital clock, rear step indicator light, driver intention indicator lights (direction, braker) located in padding above the rear doors.	1.00

39-Medical Equipment (MEQ)

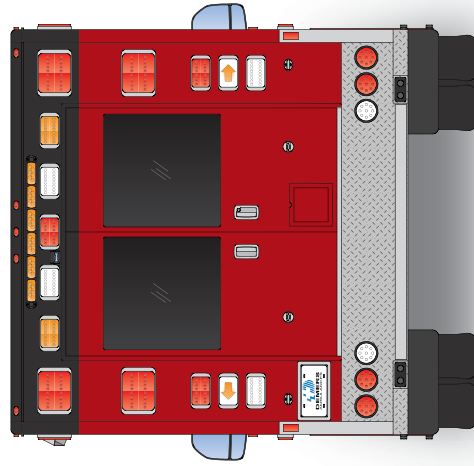
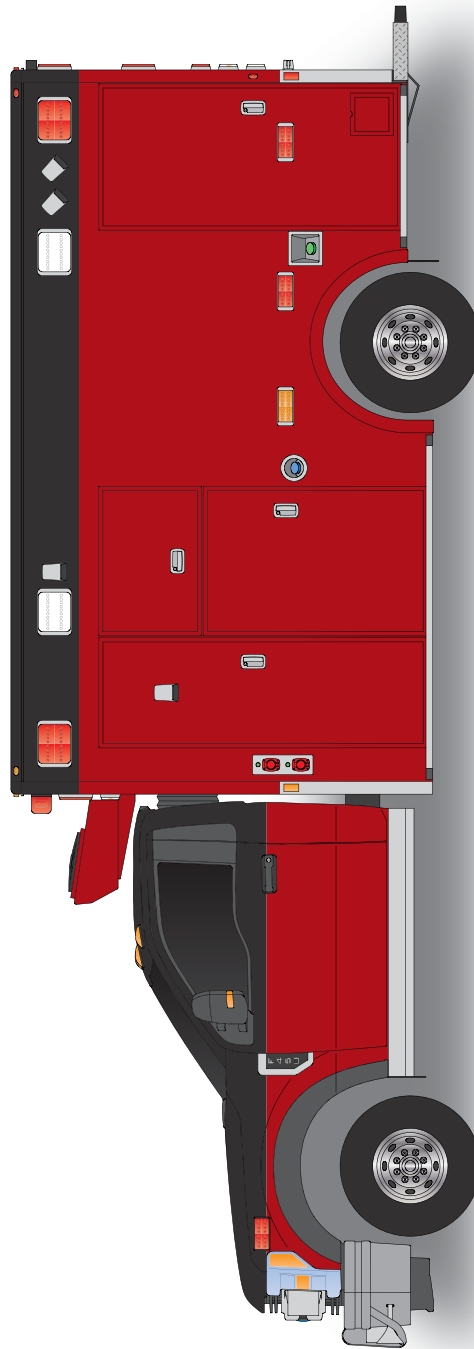
<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
SR00060483	Sharps Container See F18P-1082	1.00

<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
SR00060478	Reinforce Shelves in ALS Cabinet Reinforce Shelves in ALS Cabinet	1.00
SR00060489	Inverter/Charger Move inverter/charger panel to bulkhead compartment	1.00



NOTE

THE FRONT BUMPER MODEL TO BE DETERMINED



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PAGE GENERAL EXTERIOR WITH CUSTOM PAINT

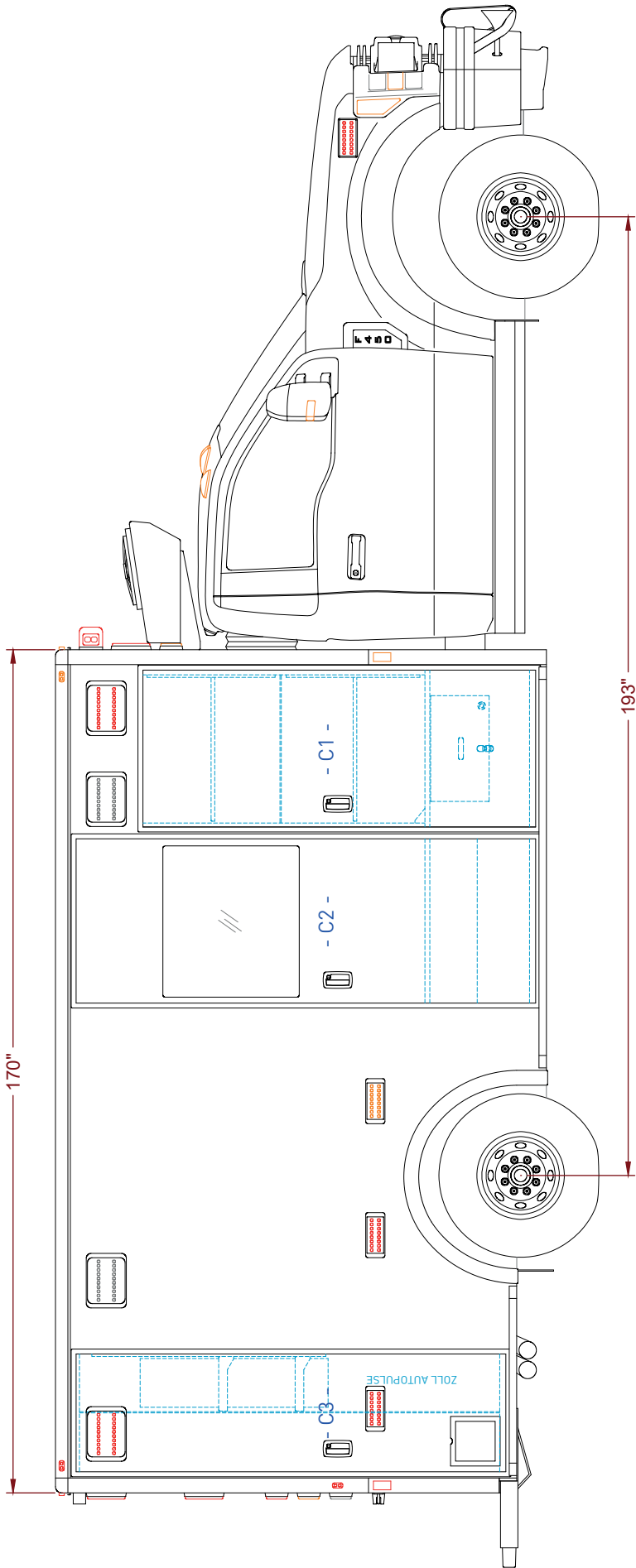
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BENOIT LANDRY

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COMPARTMENT	DIMENSIONS L x H x D
C1	29.25" x 56.75" x 31.75"
C3	22.50" x 84.75" x 18.75"

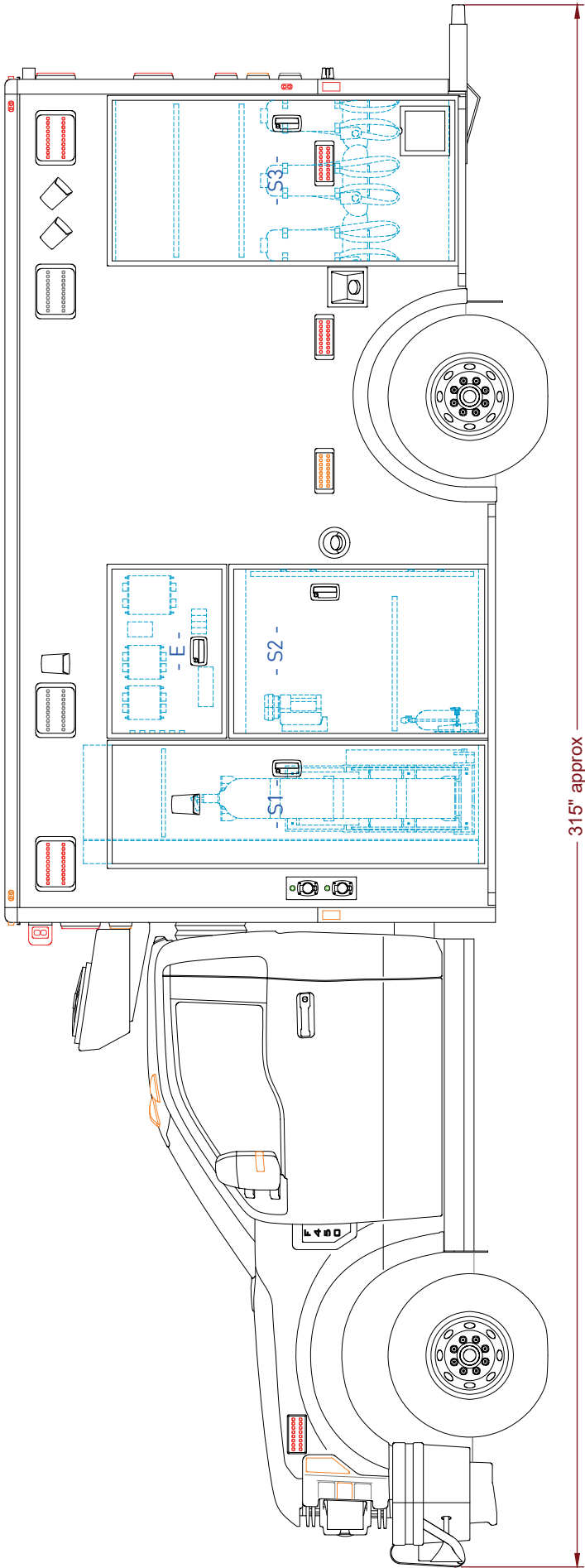
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COMPARTMENT	DIMENSIONS L x H x D
S1	23.50" x 79.50" x 18.75"
S2	32.00" x 47.00" x 18.75"
S3	33.25" x 67.25" x 18.00"

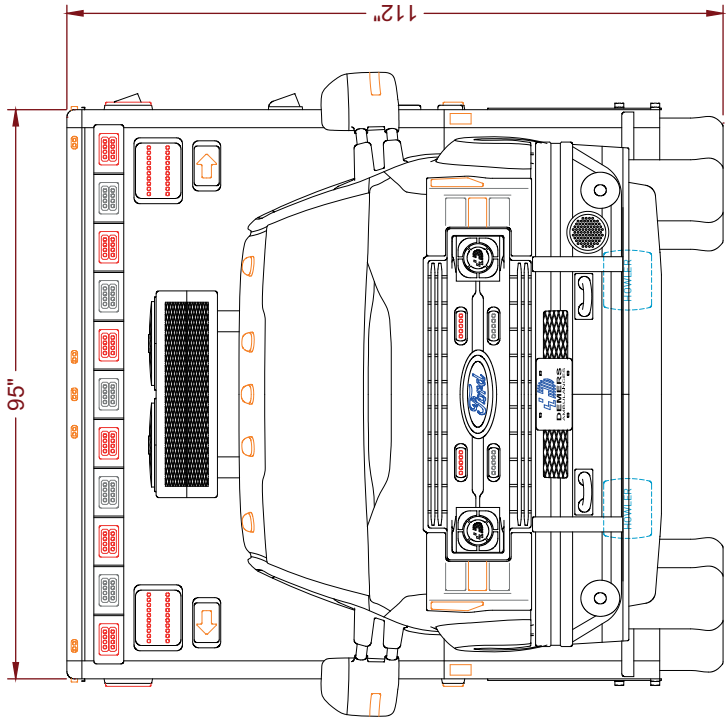
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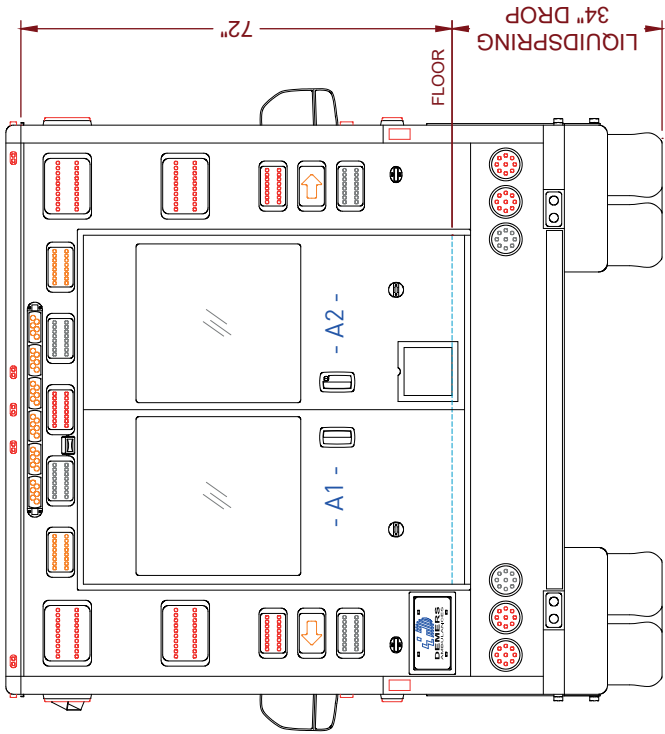
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			BENOIT LANDRY

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NOTE

THE TOTAL HEIGHT OF THE VEHICLE CAN BE DIFFERENT
ACCORDING TO CHASSIS AND SUSPENSIONS



NOTE

THE REAR LOADING HEIGHT OF THE VEHICLE CAN BE DIFFERENT
ACCORDING TO CHASSIS AND SUSPENSIONS

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FRONT & REAR EXTERIOR

PALM BEACH FIRE RESCUE, FL

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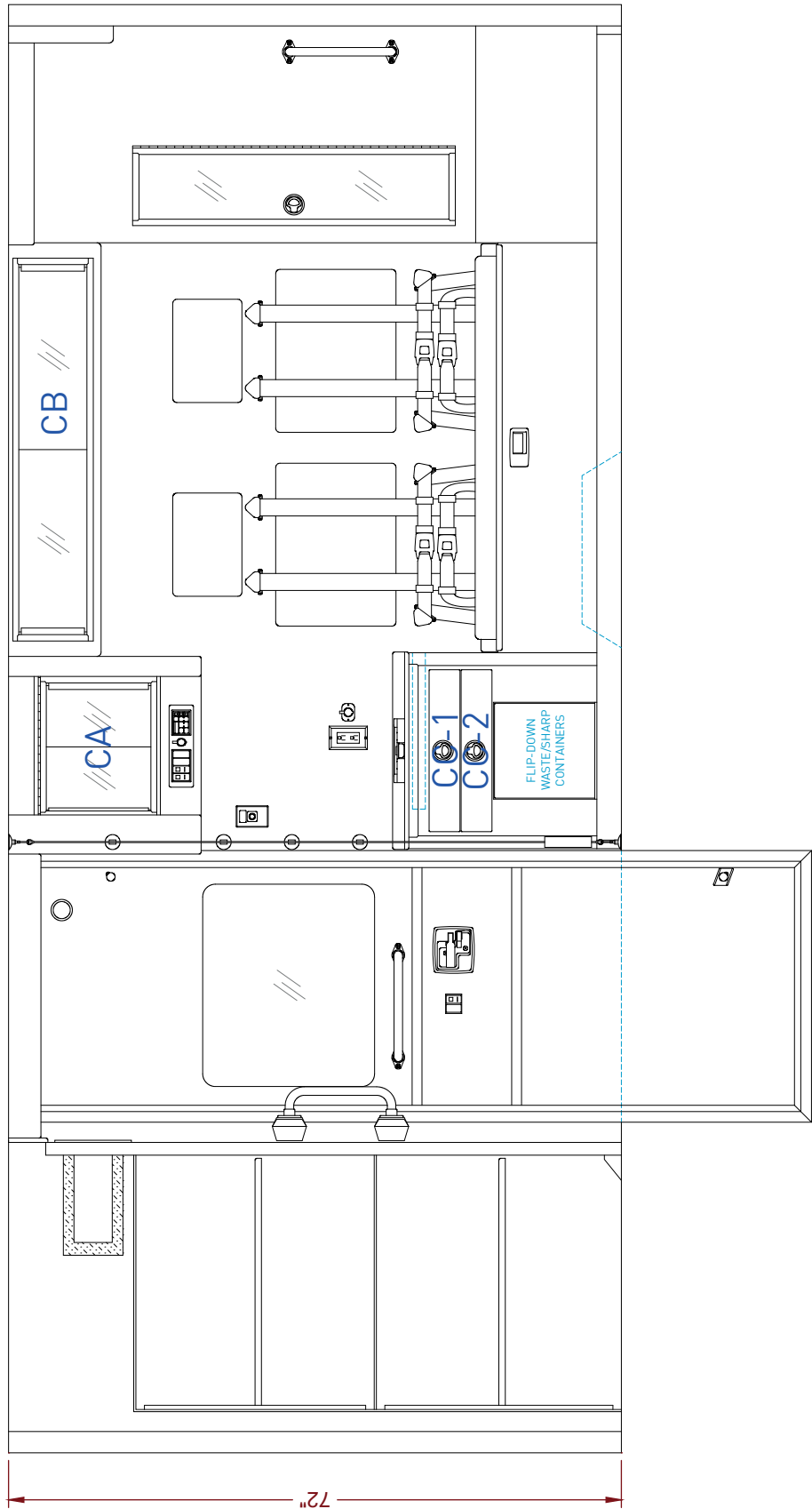
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COMPARTMENT	DIMENSIONS L x H x D
STORAGE CABINET -CA-	19.00" x 20.25" x 13.00"
STORAGE CABINET -CB-	44.50" x 9.50" x 9.25"
STORAGE DRAWER -CC-	16.00" x 2.00" x 17.75"

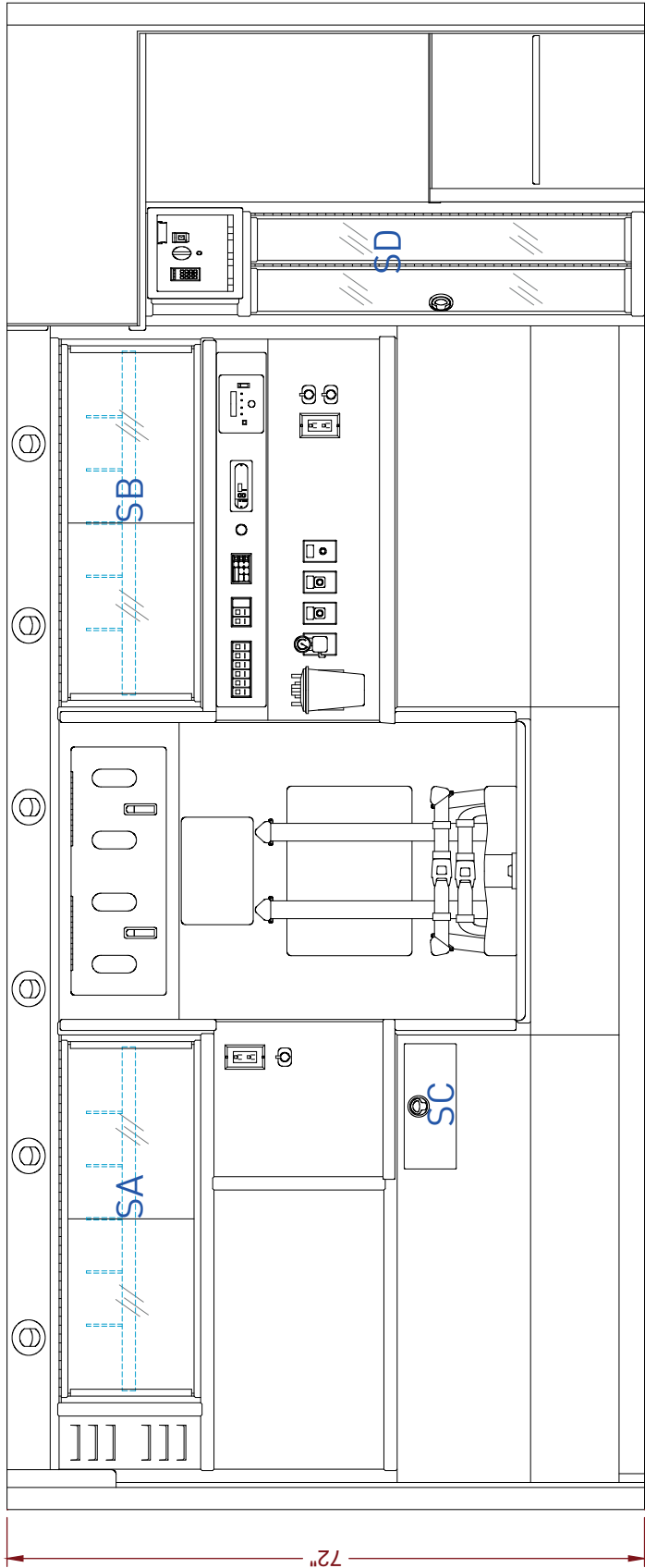
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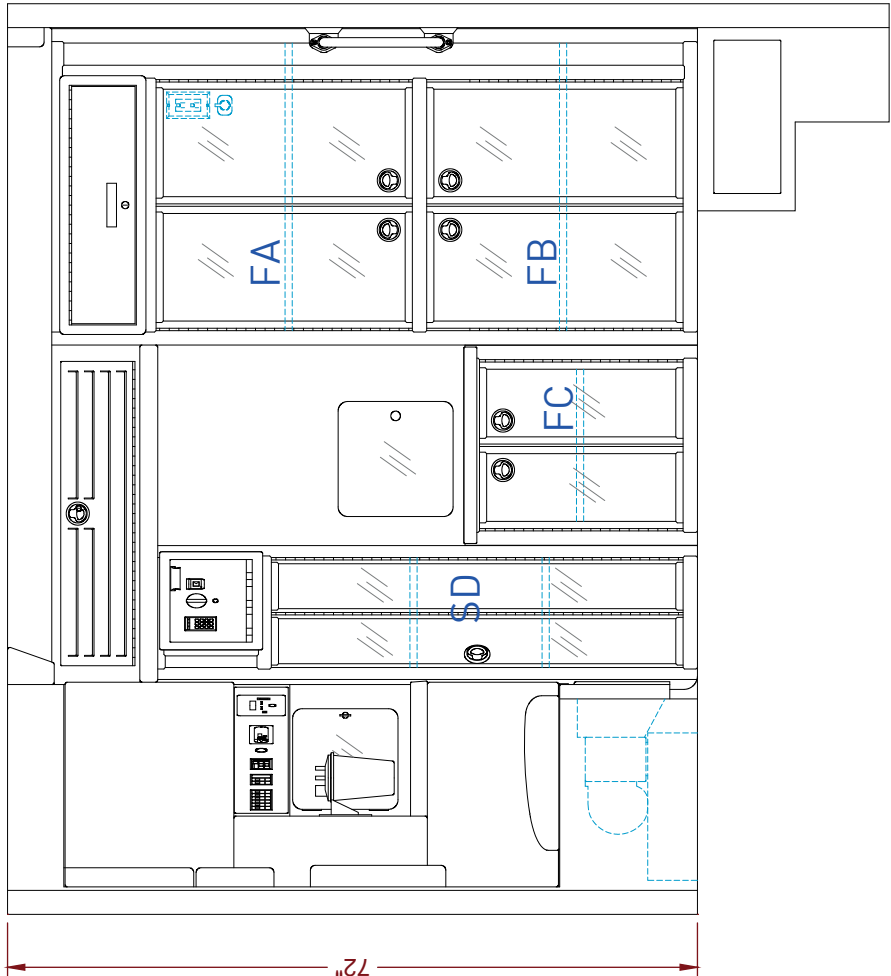
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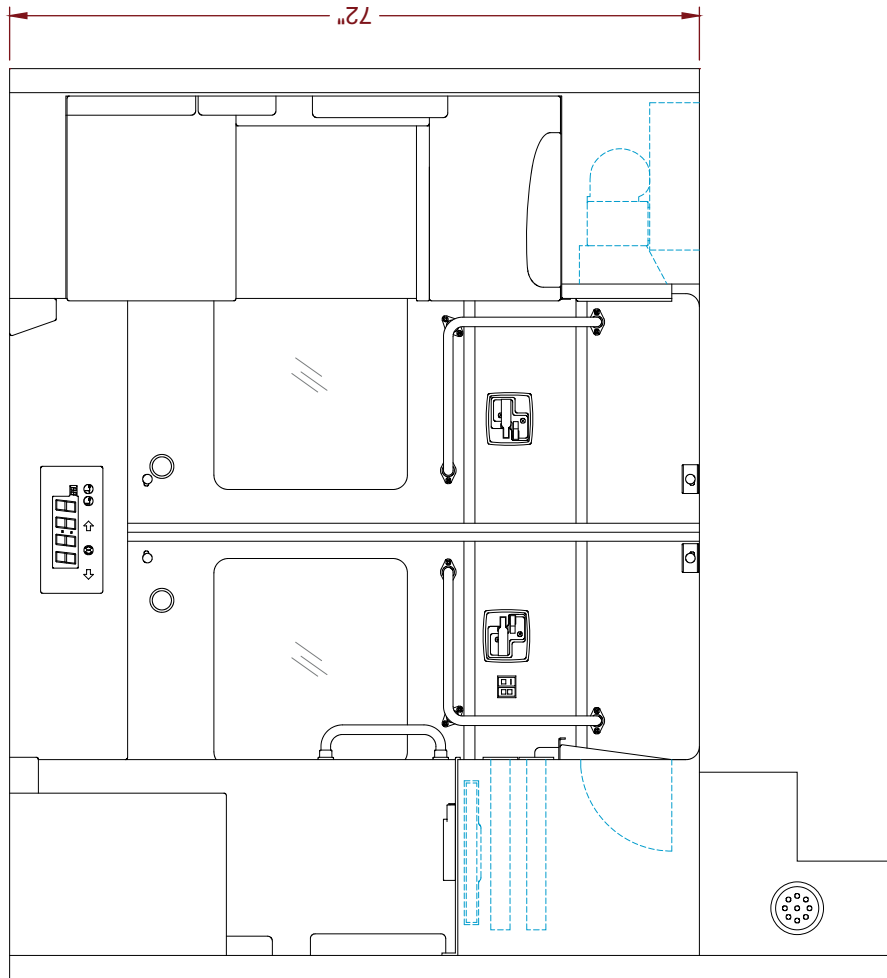
COMPARTMENT	DIMENSIONS L x H x D
MEDICAL CABINET -SA-	42.50" x 17.00" x 16.00"
MEDICAL CABINET -SB-	41.75" x 16.25" x 11.00"
STORAGE DRAWER -SC-	12.00" x 4.25" x 12.25"
45° COMPARTMENT -SD-	17.75" x 45.25" x 15.75"

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COMPARTMENT	DIMENSIONS L x H x D
HIGH ALS COMP. -FA-	31.75" x 27.75" x 30.25"
LOW ALS COMP. -FB-	31.75" x 29.00" x 30.25"
LOW CENTER COMP. -FC-	19.00" x 24.25" x 17.00"

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REAR INTERIOR WALL

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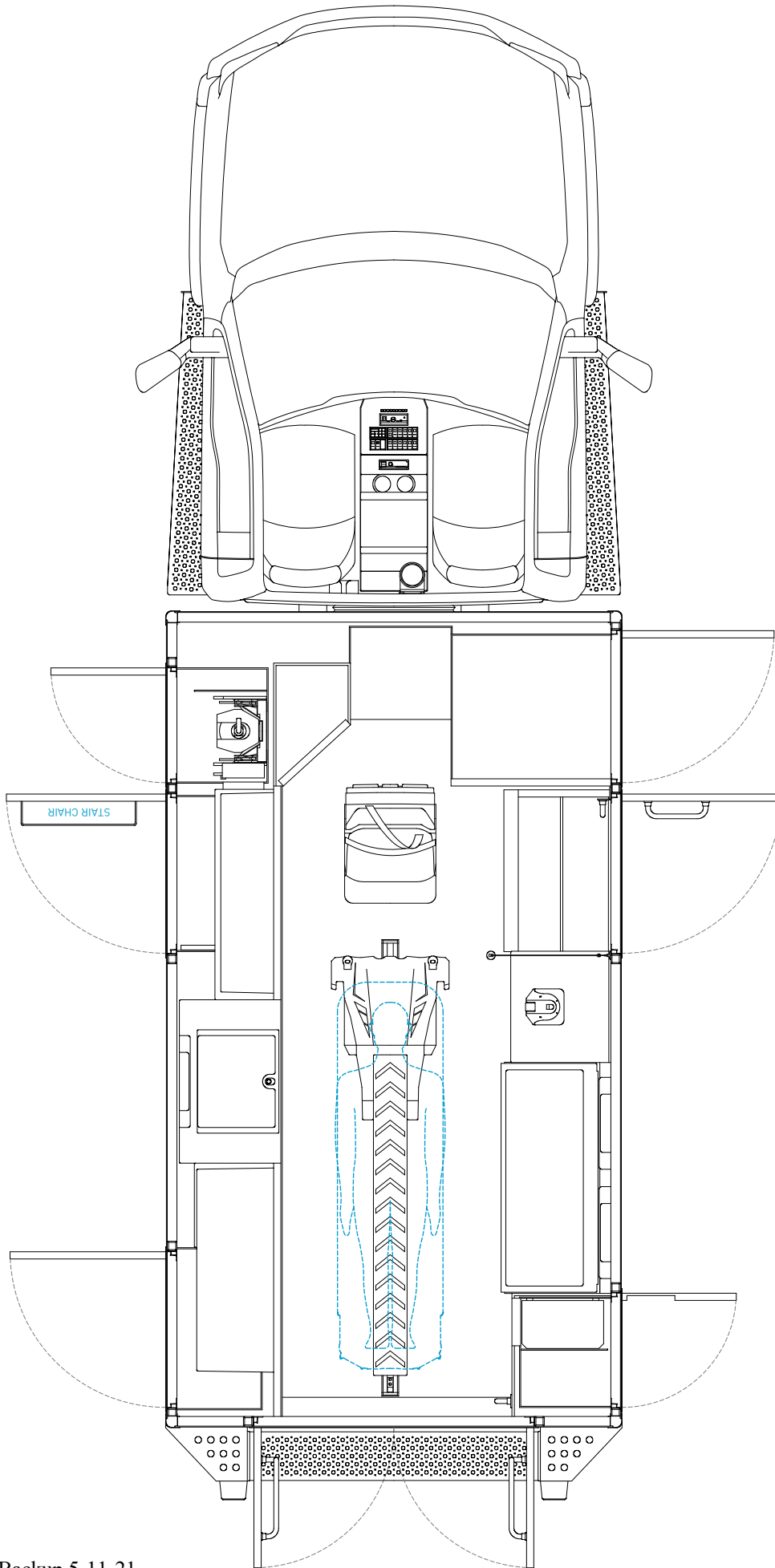
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FLOOR VIEW

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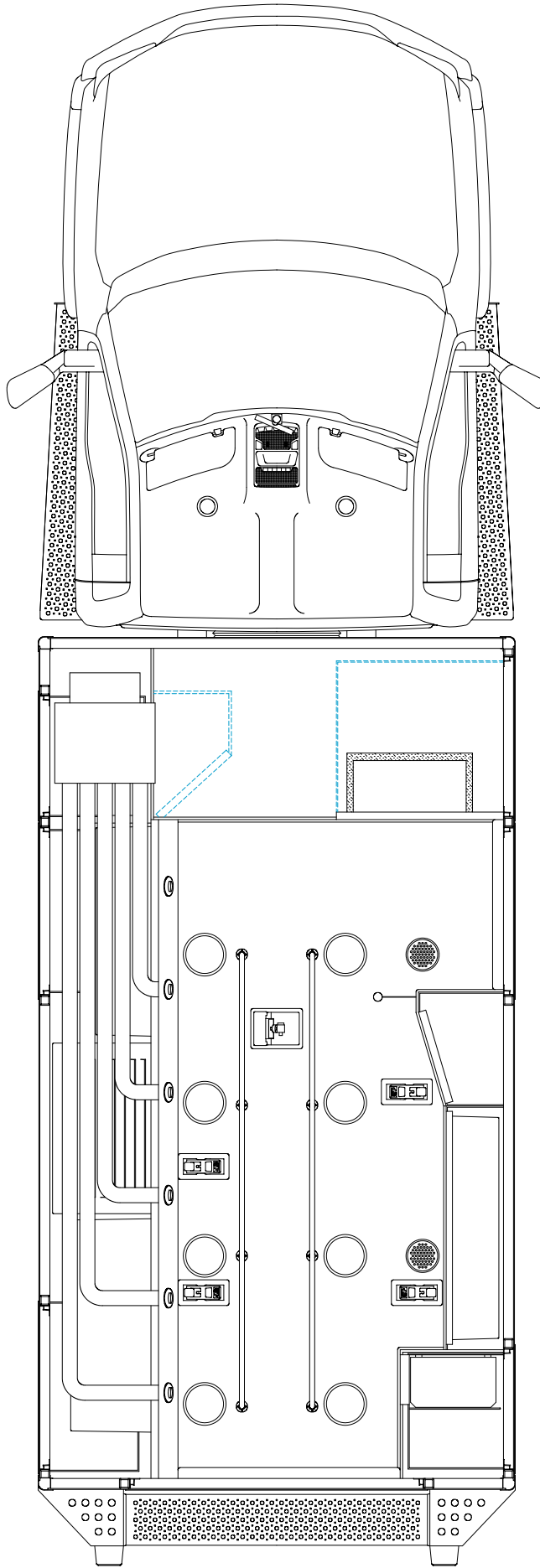
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CEILING VIEW

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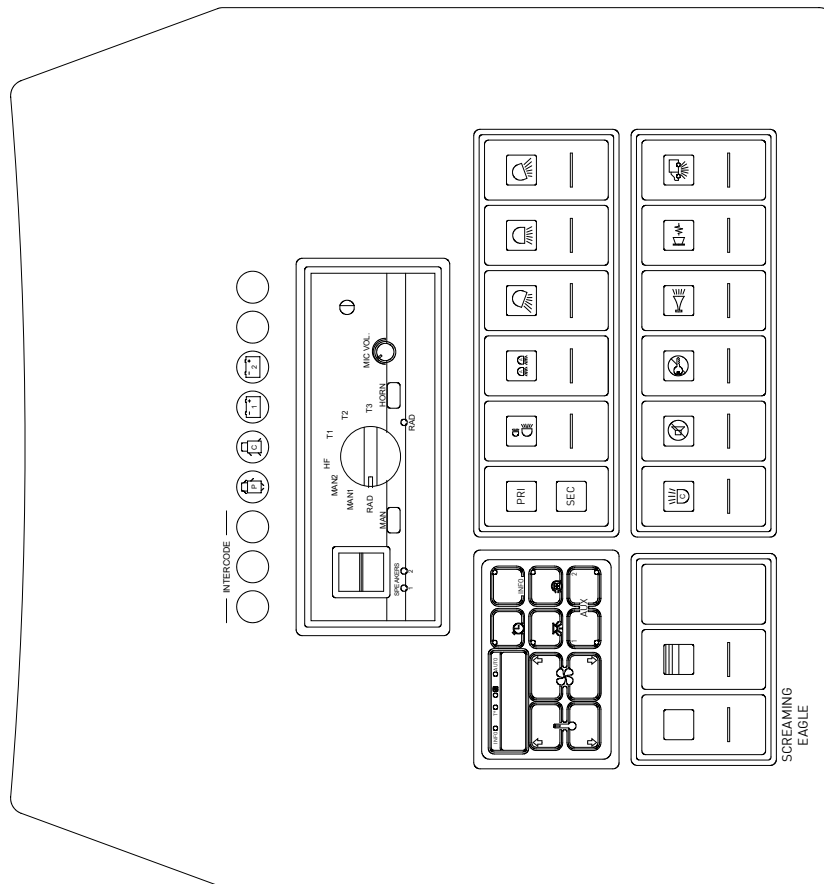
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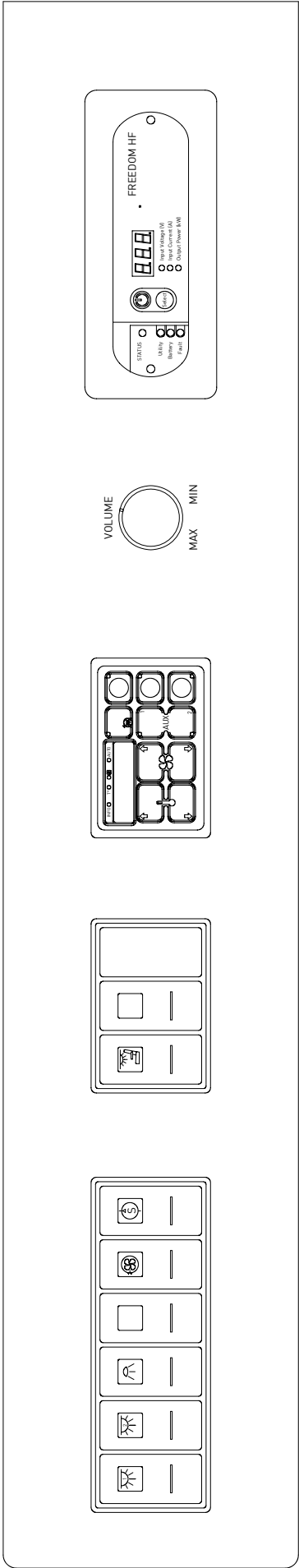
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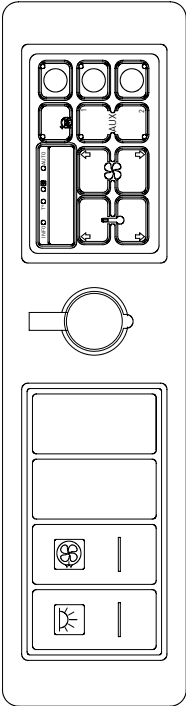
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STREETSIDE CONSOLE



CURBSIDE CONSOLE



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REAR CONSOLES

PALM BEACH FIRE RESCUE, FL

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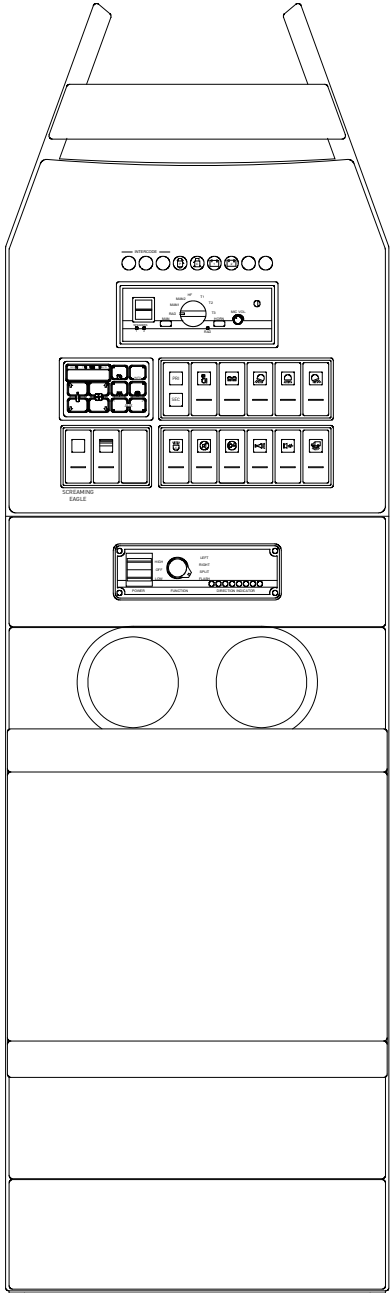
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TOP VIEW



SIDE VIEW

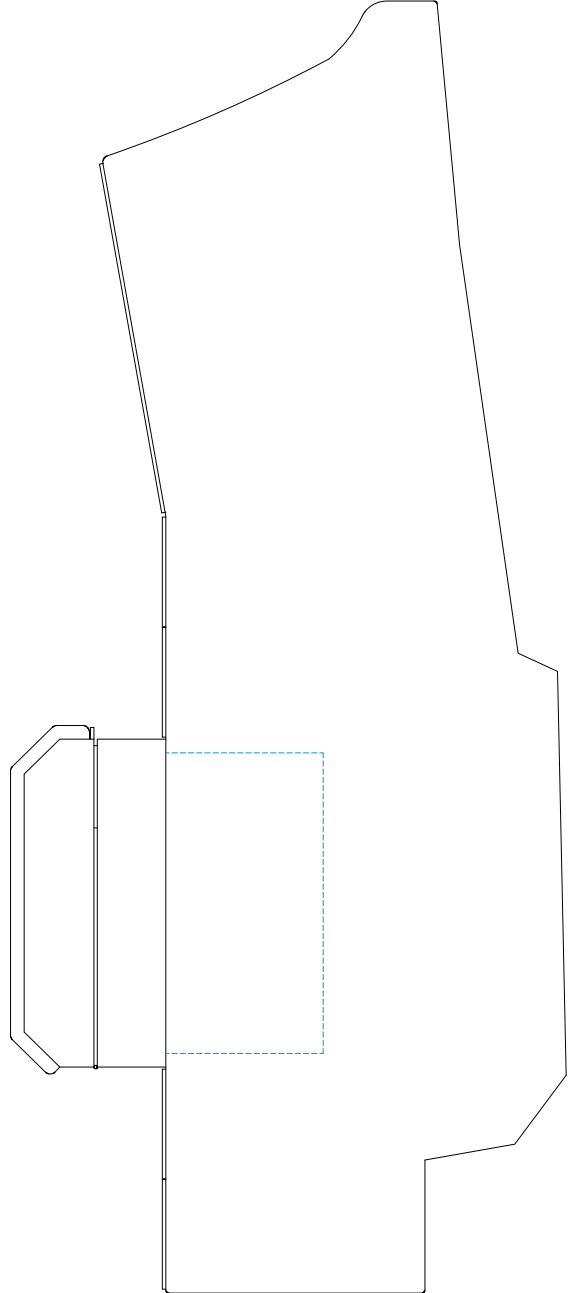


EXHIBIT B
WARRANTY



DEMERS AMBULANCES

EASY STEPS

WARRANTY GUIDE

(United States)

UNDERSTANDING YOUR DEMERS AMBULANCES LIMITED WARRANTIES

Your satisfaction is very important to us.

If you have questions or concerns with your vehicle, please do not hesitate to take the following steps:

1. Contact your Service Advisor at your authorized service center.
2. If the inquiry or concern is not resolved in a reasonable delay, please contact the **Demers Ambulances** Customer Assistance at:

Demers Ambulances
Customer Assistance Center
1-800-363-7591 (toll free - U.S.)
info@demers-ambulances.com

1. INTRODUCTION

Thank you for buying a **Demers Ambulance**.

When warranty repairs are required, you may take your vehicle to any **Demers Ambulances** authorized service center (see separate sheet for these locations). Please be aware that since certain warranty repairs require specifically trained employees, not all service centers are authorized to perform these warranty repairs. If a particular center cannot assist you, then contact the **Demers Ambulances** Customer Assistance Center at the number shown above.

This guide explains in detail the warranty coverage that apply to your Demers Ambulances.

Demers Ambulances provides the following Limited Warranties (Hereafter collectively referred to as the "Limited Warranties"):

1. **Modular Body Structure Limited Warranty**
2. **Modular Body Paint Limited Warranty**
3. **Electrical Limited Warranty**
4. **Demers Ambulances Materials/Workmanship Limited Warranty**
5. **OEM Materials/Workmanship assembled by other than Demers Ambulances Limited Warranty**

Chassis Manufacturer provides the New Vehicle Limited Warranty as well as the Federal and California Emissions Defect Warranties and Emissions Performance Warranties.

Please see the separate Chassis Manufacturer warranty booklet for coverage.

2. IMPORTANT INFORMATION YOU SHOULD KNOW: IF YOU NEED CUSTOMER ASSISTANCE:

For customer assistance, please follow the procedures outlined in the section 3 of this warranty guide.

DEFINITION:

Demers Ambulances refers to legal name Demers Ambulance Manufacturer Inc.

OEM refers to Original Equipment Manufacturer

OWNER refers to Original purchaser and/or Original license operators

KNOW WHEN EACH LIMITED WARRANTY BEGINS AND HOW LONG IT LASTS:

The **Start Date** for each Limited Warranty is the day the unit is first put into service (requires proper documentation to be filled and returned to **Demers Ambulances**) or the date of invoice, if no in service document was returned to **Demers Ambulances**. Each Limited Warranty lasts for the length of time specified or until the applicable mileage has been met, whichever occurs first.

CHECK YOUR VEHICLE:

If you see any damage when you receive your vehicle, notify your **Demers Ambulances Representative** immediately.

MAINTAIN YOUR VEHICLE PROPERLY:

Your vehicle contains an **Owner's Manual** and a **Recommended Maintenance Schedule** which indicates the scheduled maintenance required for your vehicle. Proper maintenance guards against major repair expenses resulting from neglect or inadequate maintenance.

It is your responsibility to make sure that all of the scheduled maintenances are performed and that the materials used meet applicable engineering specifications. Failure to perform scheduled maintenance as specified in the Service Guide will invalidate warranty coverage on parts affected by that lack of maintenance. Make sure that receipts for completed maintenance work are retained with the vehicle and confirmation of maintenance work is always kept.

COVERAGE UNDER THE LIMITED WARRANTIES:

During a Limited Warranty coverage period, the authorized **Demers Ambulances** service center will repair, replace, or adjust all parts on your vehicle (except specific exclusions as stated in the exclusions section of each Limited Warranty) that are defective in factory-supplied materials or workmanship. Items and conditions that are not covered by the Limited Warranties are stated in each Limited Warranty.

When making warranty repairs on your vehicle, the authorized service center will use new or remanufactured **Demers Ambulances** parts or other parts authorized by **Demers Ambulances**.

VEHICLES TO WHICH THE LIMITED WARRANTIES DO APPLY:

The **Limited Warranties** described in this booklet apply to your vehicle if:

- It was originally registered/licensed in United States and
- It is being operated in United States.

LIMITATIONS ON ALL OF YOUR LIMITED WARRANTIES:

ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE APPLICABLE TO THE VEHICLE IS LIMITED TO THE DURATION OF THE APPLICABLE LIMITED WARRANTY. THE PERFORMANCE OF REPAIRS AND NEEDED ADJUSTMENTS ARE THE EXCLUSIVE REMEDIES UNDER ALL THE LIMITED WARRANTIES. **DEMERS AMBULANCES** SHALL NOT BE HELD RESPONSIBLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGE, SUCH AS LOSS OF TIME, INCONVENIENCE, LOSS OF USE OF THE VEHICLE, LOANER VEHICLES, LODGING, FOOD, TOWING, PERSONAL PROPERTY, OR LOSS OF BUSINESS PROFITS.

The implied warranties are limited (to the extent allowed by law) to the time period covered by the written warranties, or to the applicable time period provided by state law, whichever period is shorter.

Some states do not allow **Demers Ambulances** to limit how long an implied warranty may last, or to exclude or limit incidental or consequential damages, so the limitation and exclusions described above may not apply to you.

NOTE

This information about the limitation of implied warranties and the exclusion of incidental and consequential damages is applicable to all the Limited Warranties.

Your Limited Warranties give you specific legal rights. You may have other rights that vary from state to state. The Limited Warranties are the only express warranties from **Demers Ambulances** applicable to your vehicle. **Demers Ambulances** does not authorize anyone to assume any other obligation or liability in connection with your vehicle or the Limited Warranties.

Demers Ambulances reserves the unrestricted right at any time, and from time to time, to make changes in design of and/or improvements on its products without thereby imposing any obligation upon itself to make corresponding changes or improvements in or on its products theretofore manufactured.

WHAT IS NOT COVERED UNDER ANY OF THE LIMITED WARRANTIES:

Damage Caused By:

- Abuse, negligence or unapproved alteration of original parts
- Damage from accidents
- Proven failure of a third party, certified or not by Demers Ambulances to make repairs, to adhere to comprehensively detailed remount instruction of the proponent that results in any impairment is also exempted.
- Collision or objects striking the vehicle
- Theft, vandalism, or riot
- Fire or explosion
- Freezing
- Misusing the vehicle, such as driving over curbs, overloading
- Altering or modifying the vehicle – including the engine, body, chassis, or components – after the vehicle leaves **Demers Ambulances'** control
- Non-**Demers Ambulances** approved parts installed after the vehicle leaves **Demers Ambulances'** control. For example, but not limited to, cellular phones, alarm systems, and automatic starting systems
- Tampering with the vehicle
- Disconnecting or altering the odometer or allowing the odometer to be inoperative for an extended period of time with the result that the actual mileage cannot be determined
- Using contaminated or improper fuel/fluids
- Customer-applied chemicals or accidental spills
- Driving through water deep enough to cause water to be ingested into the engine

Damaged Caused by Use and/or the Environment

Your Limited Warranties do not cover surface corrosion and deterioration that result from use and/or exposure to the elements. Here are examples:

- Stone chips, scratches (some examples are on paint and glass)
- Dings, dents
- Cuts, burns, punctures or tears
- Road salt, tree sap
- Bird and bee droppings
- Lightning, hail
- Windstorm
- Earthquake
- Water or flood

Damaged Caused by Improper Maintenance

Your Limited Warranties do not cover damage caused by failure to maintain the vehicle, improperly maintaining the vehicle, or using the wrong part, fuel, oil, lubricants, or fluids. See the **Owner's Manual** for correct fluid types and levels, and consult the **Recommended Maintenance Schedule** for proper ways to maintain your vehicle.

Maintenance/Wear

Your Limited Warranties do not cover: (1) parts and labor needed to maintain the vehicle; and (2) the replacement of parts due to normal wear and tear. You, as the owner, are responsible for these items. Examples are:

- Oil changes
- Oils, lubricants, other fluids
- Oil/air filters
- Brake linings/pads or adjustments
- Tire rotation
- Cleaning/polishing
- Wiper blades
- Clutch linings or adjustments
- Engine tune-up
- Batteries
- Bulbs
- Belts
- Hoses

Other Items and Conditions Not Covered

Your Limited Warranties also do not cover:

- Vehicles that have ever been labeled or branded as “dismantled”, “fire”, “flood”, “junk”, “rebuilt”, “reconstructed”, or “salvaged”; this will void the Limited Warranties
- Vehicles that have been determined to be a “total loss” by an insurance company; this will void the Limited Warranties
- Tires, wheel alignment and tire balancing.
- Adjustments as part of normal preventive maintenance such as hinges / door latches and hardware
- Components and installations other than those specified and approved by **Demers Ambulances**
- Batteries; batteries are covered by their respective OEM manufacturer.
- Programs, updates and/or software used by and for upgrade of equipment such as, but not limited to: GPS, AVL, Data recorder, mapping system, driver behavior, etc. Support and Warranty coverage beyond that of Demers Ambulances, for such equipment is to be provided by their Original Equipment Manufacturer.

3. STEPS YOU MUST FOLLOW IN ORDER TO OBTAIN WARRANTY SERVICE

To obtain warranty service, you must:

1. First contact the authorized **DEMERS AMBULANCES DEALER** from whom you purchased your vehicle, or contact a **Demers Ambulances** Warranty Service Representative directly:

1-800-363-7591 (toll free - U.S.)
info@demers-ambulances.com

- Have all pertinent information ready for the representative (using warranty claim form), including:
 - Vehicle make and model (Ford E350, GM Express, etc.);
 - **Demers Ambulances** model (MX164; MX170: EXE : LT2E : etc.);
 - **Demers Ambulances** stock number (located in the driver B pillar);
 - VIN (Vehicle Identification Number);
 - Date of delivery;
 - In Service Date;
 - Current mileage;
 - And any other pertinent information associated with the purchase of your ambulance.
- 2. To be eligible for any warranty service, you or your dealer (whichever applies) must send the warranty claim form (via fax; email or regular mail) found in your Owner's Manual with the proper information within 30 days of failure.
- 3. Your warranty replacement parts will be sent as soon as possible. Defective parts must be returned to your **Demers Ambulances DEALER** within 30 days of shipment of the replacement part. If the defective part is received within the required 30 day period, and is confirmed as being defective by **Demers Ambulances** technical personnel, there will be no charge to you. **Demers Ambulances will cover parts repair and shipping.**

NOTE

If the claimed defective part or the claim form is not received by your **Demers Ambulances DEALER** within 30 days of shipment of the warranty replacement part, or if the part is determined not to be defective, your **Demers Ambulances DEALER** will invoice you for the entire cost, plus shipping and handling, for the replacement part. It is your responsibility to return the claimed defective part to your **Demers Ambulances DEALER** within 30 days of receipt of the replacement part in order to avoid being invoiced for the replacement part.

4. All approved warranty work must be completed by a **Demers Ambulances** authorized service center.
5. You or Your dealer need to obtain authorization from **Demers Ambulances** for any work to be completed. Please do not take it upon yourself to make arrangements for the completion of warranty work. By doing so, and without the appropriate approval from a **Demers Ambulances** Warranty Service representative, you may VOID your warranty and/or be responsible for the total cost of the service repair. All warranty invoice should be submit 90 days maximum after authorization date.
6. If you have any questions concerning **Demers Ambulances'** warranty policies, please contact a **Demers Ambulances** Warranty Service representative.



DEMERS AMBULANCES LIMITED WARRANTIES

1. MODULAR BODY STRUCTURE LIMITED LIFETIME WARRANTY

WHAT IS COVERED?

Demers Ambulances hereby warrants to each original owner of a **Demers Ambulance** that, under normal use and service, each new **Demers Ambulances Modular Body Structure** (exclusive of paint finish, hardware, mouldings, windows and other components and accessories) shall be structurally sound and free of all structural defects of both material and workmanship, under normal use and service and further warrants that it will maintain such structural integrity for a period of **TWENTY FIVE (25) YEARS**. The obligations of **Demers Ambulances** under this warranty is limited to repairing and replacing, at its sole discretion, any component as a whole or any part related to the Modular Body Structure. Parts may be replaced with refurbished parts of like kind and quantity. Thereof which shall be returned with transportation charges prepaid to an authorized **Demers Ambulances** Service Center or dealer, and which examination shall disclose to have been defective, except as hereinafter provided. Service will be provided during normal business hours.

In the event that a modular body remount by the original owner is performed prior to the expiration of the original Modular Body Structure Limited Warranty, The Modular Body Structure Limited Warranty shall remain in effect provided the remount work is completed by **Demers Ambulances** personnel or a facility approved by **Demers Ambulances**.

Should repairs become necessary under the term of this warranty, the extent of that repair shall be determined solely by **Demers Ambulances** and shall be performed solely by **Demers Ambulances** or a repair facility designated by **Demers Ambulances**.

This warranty is conditioned upon:

- normal use and proper maintenance of such modular body;
- prompt written notice of any defects submitted to **Demers Ambulances** or one of its authorized dealers in the area;
- no alteration or additions to the modular structure except by **Demers Ambulances** or authorized by it;

If any of such conditions are not complied with, this warranty shall become void and unenforceable.

WHAT IS NOT COVERED?

The following items are specifically excluded from the **Demers Ambulances** Modular Body Structure Limited Warranty:

- All paint, striping, hardware, hinges, latches, mouldings, windows, appointments and accessories;
- Any and all structural damage resulting from any form of accident or operator negligence.
- Any and all structural damage resulting from unmaintained galvanic corrosion.
- Any and all structural damage resulting from unmaintained oxidation.
- The expense of any transportation to or from a repair facility.
- Any defect resulting from misuse, negligence, accident, remounting, overloading beyond applicable weight rating by customer or third parties.

2. MODULAR BODY PAINT LIMITED WARRANTY 5 YEARS / 180 000 MILES

WHAT IS COVERED?

Demers Ambulances hereby warrants to each original owner of a **Demers Ambulance**, that under normal use and service, each new **Demers Ambulances Modular Body Paintwork** provided by **Demers Ambulances or a Demers Ambulances PAINT & COATING ACCREDITED MANUFACTURER and/or SERVICE SUPPLIER** shall be free from defects of both material and workmanship, and further warrants that it will maintain such integrity for a period of **FIVE (5) YEARS or 180 000 miles**, whichever occurs first. The obligations of **Demers Ambulances** under this warranty is limited to repairing and replacing, at its sole discretion, any component as a whole or any part related to the **Demers Ambulances Modular Body Paintwork**. Parts may be replaced with refurbished parts of like kind and quantity. Thereof which shall be returned with transportation charges prepaid to an authorized **Demers Ambulances** service center or dealer, and which examination shall disclose to have been defective except as hereinafter provided. Service will be provided during normal business hours.

The following paint failures are covered:

- Peeling or delaminating of the topcoat and/or other layers of paint
- Cracking or checking
- Loss of gloss caused by cracking, checking, and hazing
- Any paint failure caused by defective paint or paint curing process at **Demers Ambulances or Demers Ambulances Accredited** paint service supplier.

WHAT IS NOT COVERED?

The following items are specifically excluded from the **Demers Ambulances** Modular Body Paint Limited Warranty:

- Hazing, chalking, or loss of gloss caused by improper care, abrasive polishes, cleaning agents, heavy duty pressure washing, or aggressive mechanical wash systems
- Paint deterioration caused by abuse, accidents, acid rain, chemical fallout or acts of nature
- Accidents, scratches, chips, bruises, and gloss reduction due to normal vehicle use and maintenance
- Custom finishes, exotic finishes or any other finish than standard refinish procedure
- Failures resulting from product misuse or abuse
- Repairs done to previously refinished areas unless stripped to bare metal or appropriate substrate
- Failures on finishes performed by **Non-Demers Ambulances Service Center**
- Paint failures resulting from improper application of striping, tapes, decals or custom painted designs / numerals.
- Defects resulting from normal and customary wear as a result of operating the vehicle.
- The expense of any transportation to or from a repair facility.

Should repairs become necessary under the term of this warranty, the extent of that repair shall be determined solely by **Demers Ambulances** and shall be performed by **Demers Ambulances** or a repair facility designated by **Demers Ambulances**.

3. ELECTRICAL LIMITED WARRANTY 5 YEARS / 180 000 MILES

WHAT IS COVERED?

Demers Ambulances hereby warrants to each original owner of a **Demers Ambulance** that, under normal use and service, each new **Demers Ambulances Electrical System** shall be free from defects of both materials and workmanship, and further warrants that it will maintain such integrity for a period of **FIVE (5) YEARS or 180 000 MILES**, whichever occurs first. The obligations of **Demers Ambulances** under this warranty is limited to repairing and replacing, at its sole discretion, any component as a whole or any part related to the **Demers Ambulances Electrical System**. Parts may be replaced with refurbished parts of like kind and quantity. Thereof which shall be returned with transportation charges prepaid to an authorized **Demers Ambulances** service center or dealer, and which examination shall disclose to have been defective except as hereinafter provided. Service will be provided during normal business hours.

Should repairs become necessary under the terms of this warranty, the extent of that repair shall be determined solely by **Demers Ambulances** and shall be performed solely by **Demers Ambulances** or a repair facility designated by **Demers Ambulances**.

Items specifically covered under the **Demers Ambulances** Electrical Warranty include:

- Electrical harnesses and harness installation
- Printed circuit board(s)
- Switches, timers, outlets
- Circuit breakers and relays
- Shoreline

WHAT IS NOT COVERED?

The following items are specifically excluded from the **DEMERS** Ambulances Electrical Limited Warranty:

- OEM electrical systems and components
- Equipment not manufactured by **DEMERS** Ambulances but which are installed by **DEMERS** Ambulances personnel. These items include, but are not limited to, the following: battery chargers; sirens; inverters; light bars and similar OEM equipment. These excluded items are typically covered by separate warranties supplied by **DEMERS** Ambulances and/or the OEM manufacturer of the component.
- Periodic tightening and cleaning of connection terminals as this is considered routine maintenance
- Defects arising from abuse, accident, negligence or unapproved alteration of original parts or systems.
- The expense of any transportation to or from a repair facility.

DEMERS AMBULANCES MATERIALS AND WORKMANSHIP LIMITED WARRANTY 5 YEARS / 180 000 MILES

WHAT IS COVERED?

Demers Ambulances hereby warrants to each original owner of a **Demers Ambulance** that, under normal use and service, each new **Demers Ambulances Materials and Workmanship**, shall be free from defects and further warrants that it will maintain such integrity for a period of **FIVE (5) YEARS or 180 000 MILES**, whichever occurs first. The obligations of **Demers Ambulances** under this warranty is limited to repairing and replacing, at its sole discretion, any part or materials related to the **Demers Ambulances Supplied Parts and Materials**. Parts may be replaced with refurbished parts of like kind and quantity. Thereof which shall be returned with transportation charges prepaid to an authorized **Demers Ambulances** distributor or dealer, and which examination shall disclose to have been defective except as hereinafter provided. Service will be provided during normal business hours.

Should repairs become necessary under the terms of this warranty, the extent of that repair shall be determined solely by **Demers Ambulances** and shall be performed solely by **Demers Ambulances** or a repair facility designated by **Demers Ambulances**.

WHAT IS NOT COVERED?

The following items are specifically excluded from the **Demers Ambulances** Features Limited Warranty:

- Chassis, OEM body structure, engine, interior or any other items supplied by chassis manufacturer (see chassis manufacturer's warranties)
- Any required maintenance adjustment, general tightening or headlamps adjustments
- Normal wear, or defects arising from abuse, accident, negligence or unapproved alteration of original parts or systems.
- The expense of any transportation to or from a repair facility.

4. OEM MATERIALS AND WORKMANSHIP ORIGINALLY ASSEMBLED BY OTHER THAN DEMERS AMBULANCES LIMITED WARRANTY 2 YEARS / 75 000 MILES

WHAT IS COVERED?

Demers Ambulances hereby warrants to each original owner of a **Demers Ambulances** body that, under normal use and service, each new OEM Materials And Workmanship Originally Assembled By OTHER Than Demers Ambulances, shall be free from defects and further warrants that it will maintain such integrity for a period of **TWO (2) YEARS or 75 000 MILES**, whichever occurs first. The obligations of **Demers Ambulances** under this warranty is limited to repairing and replacing, at its sole discretion, any component as a whole or any part related to the **OEM Parts And Materials originally assembled by OTHER than Demers Ambulances**. Parts may be replaced with refurbished parts of like kind and quantity. Thereof which shall be returned with transportation charges prepaid to an authorized **Demers Ambulances** distributor or dealer, and which examination shall disclose to have been defective except as hereinafter provided. Service will be provided during normal business hours.

These items include, but are not limited to, the following: battery chargers; sirens; inverters; light bars; fluorescent ballasts; door handles & latches; gas cylinders; laptops; laptop mounts; docking stations; actuators and similar OEM equipment. These items are typically covered by separate warranties supplied by the OEM manufacturer of the component. When necessary, **Demers Ambulances** Customer Assistance personnel will assist you in pursuing warranty assistance with the OEM manufacturers of these components, should their stated warranty be in excess of the basic **Demers Ambulances** warranty

Should repairs become necessary under the terms of this warranty, the extent of that repair shall be determined solely by **Demers Ambulances** and shall be performed solely by **Demers Ambulances** or a repair facility designated by **Demers Ambulances**.

WHAT IS NOT COVERED?

The following items are specifically excluded from the **Demers Ambulances** Features Limited Warranty :

- Chassis, OEM body structure, engine, interior or any other items supplied by chassis manufacturer (see chassis manufacturer's warranties)
- Any required maintenance adjustment, general tightening or headlamps adjustments
- Normal wear, or defects arising from abuse, accident, negligence or unapproved alteration of original parts.
- The expense of any transportation to or from a repair facility.



DEMERS AMBULANCES

RECEIPT AND ACKNOWLEDGMENT OF LIMITED WARRANTIES DELAY WARRANTY REGISTRATION

The undersigned acknowledges receipt and understanding of DEMERS AMBULANCES Modular Body Structure Limited Warranty, Modular Body Paint Limited Warranty, Electrical Limited Warranty, Demers Ambulances Materials And Workmanship Limited Warranty and OEM Materials And Workmanship Originally Assembled By Other Than Demers Ambulances Limited Warranty. These Limited Warranties have been reviewed in detail and I understand the policies and procedures outlined in each warranty.

Accepted and agreed to this day of _____.

OWNER INFORMATION

Name : _____

Address : _____

Phone Number: _____

Representative Name : _____

Representative Email Address: _____

Representative Signature : _____

DEALERSHIP INFORMATION

Name : _____

Address : _____

Phone Number: _____

Dealership Representative : _____

Representative Email Address: _____

Dealership Signature : _____

VEHICLE INFORMATION

Vehicle Identification Number (VIN): _____

Demers Ambulance Vehicle Stock Number: _____

Date of delivery: _____

Mileage on the vehicle at date of delivery: _____

WARRANTY SHOULD BE ACTIVATED WITHIN 24HRS OF DELIVERY

Please fill and return to:

Fax.: 450-467-6526 or dchatelle@demers-ambulances.com



Warranty claim form

F-5.02e

Rev. : 1

1	Vehicle serial number (V.I.N) (Number on dash, driver's side)				
2	Fleet unit number		3	Demers stock number	
4	Date in service (YY/MM/DD)		5	Milles / Miles	
6	Date of failure (YY/MM/DD)		7	Date of warranty claim	
8	Description of the issue				
9	Cause(s) of the issue				
10	Corrective(s) action(s)				
11	Estimated repair time				
12	Claim requested by		13	Invoice N°	
14	Billing address		15	Shipping address	
Phone:			Phone:		
Part N°	QTY	DESCRIPTION			
DEMERS RESERVED SECTION					
1. Warranty claim authorization no. :					
2. Time allowed for repairs :					
3. Warranty claim authorization date :					

Demers, Ambulances Manufacturer Inc. (Head Office)

28 Richelieu, Beloeil, QC, J3G 4N5 Tel.: 450-467-4683 Fax: 450-467-6526

www.demers-ambulances.com

1-800-363-7591

EXHIBIT C

PURCHASING TERMS AND CONDITIONS

PURCHASING TERMS AND CONDITIONS

(Florida)

These Purchasing Terms and Conditions, together with the Equipment Proposal and all attachments (collectively, the “Agreement”) are entered into by and between Ten-8 Fire & Safety, LLC, a Florida company (“Company”) and Customer (as defined in Ten-8 Fire & Safety, LLC’s Equipment Proposal document) and is effective as of the date specified in Section 3 of these Purchasing Terms and Conditions. Both Company and Customer may be referred throughout this document individually as a “party” or collectively as the “parties.”

1. **Definitions.**

- a. **“Acceptance”** has the same meaning set forth in Company’s Equipment Proposal.
- b. **“Company’s Equipment Proposal”** means the Equipment Proposal provided by Company and prepared in response to Customer’s request for proposal for a fire apparatus, associated equipment or an ambulance.
- c. **“Cooperative Purchasing Contract”** means an Agreement between Company and a public authority, including without limitation, a department, division, agency of a municipal, county or state government (“Public Authority”), that adopts or participates in an existing agreement between Company and another non-party customer (including, but not limited to such non-party customer’s equipment proposal, its applicable exhibits, attachments and purchasing terms and conditions), often referred to as a “piggyback arrangement,” which is expressly agreed to, in writing, by Company. Company has sole discretion to determine whether it will agree to such a Cooperative Purchasing Contract.
- d. **“Delivery”** means when Company delivers physical possession of the Product to Customer.
- e. **“Manufacturer”** means the Manufacturer of any Product.
- f. **“Prepayment Discount”** means the prepayment discounts, if any, specified in Company’s Equipment Proposal.
- g. **“Product”** means the fire apparatus and any associated equipment, or ambulance manufactured or furnished for Customer by Company pursuant to the Specifications.
- h. **“Purchasing Terms and Conditions”** means these Purchasing Terms and Conditions; however, if the Company’s Equipment Proposal or the Customer’s related Purchase Order states that it is governed by a Cooperative Purchasing Agreement, “Purchasing Terms and Conditions” shall mean those terms and conditions set forth in the applicable Cooperative Purchasing Agreement.
- i. **“Specifications”** means the general specifications, technical specifications, training, and testing requirements for the Product contained in Company’s Equipment Proposal and its Exhibit A (Proposal Option List or for ambulance sales, the Quotation, or Order Form, as applicable), prepared in response to Customer’s request for such a proposal.

2. **Purpose.** This Agreement sets forth the terms and conditions of Company’s sale of the Product to Customer.

3. **Term of Agreement.** This Agreement will become effective on the date of Acceptance as defined in Company’s Equipment Proposal (“Effective Date”) and, unless earlier terminated pursuant to the terms of this Agreement, it will terminate upon Delivery and payment in full of the Purchase Price.

4. **Purchase and Payment.** Customer agrees to pay Company the Purchase Price for the Product(s) as set forth in Company’s Equipment Proposal (“Purchase Price”). The Purchase Price is in U.S. dollars. Where Customer opts for a Prepayment Discount that specifies that Customer will tender one or more prepayments to Company, Customer must provide each prepayment within the time frame specified in the Equipment Proposal in order to receive the Prepayment Discount for that prepayment installment.

5. **Representations and Warranties.** Customer hereby represents and warrants to Company that the purchase of the Product(s) has been approved by Customer in accordance with applicable general laws and, as applicable, Customer’s charter, ordinances and other governing documents, and funding for the purchase has been duly budgeted and appropriated.

6. **Cancellation/Termination.**

- a. **Fire Equipment and Apparatus Sales.** In the event this Agreement is cancelled or terminated by Customer before completion, Company may charge Customer a cancellation fee. The following charge schedule is based on costs incurred by Manufacturer and Company for the Product, which may be applied and charged to Customer: (a) 12% of the Purchase Price after the order for the Product(s) is accepted and entered into Manufacturer’s system by Company; (b) 22% of

the Purchase Price after completion of approval drawings by Customer, and; (c) 32% of the Purchase Price upon any material requisition made by the Manufacturer for the Product. The cancellation fee will increase in excess of (c) in this Section 6, accordingly, as additional costs are incurred by Manufacturer and Company as the order progresses through engineering and into the manufacturing process.

- b. Ambulance Sales. This Section 6 for Cancellation/Termination does not apply to Ambulance Sales. An order for an ambulance cannot be cancelled or terminated once Company receives and processes Customer's Acceptance of Company's Equipment Proposal.
7. Delivery. The Product is scheduled to be delivered as specified in the Delivery Timing section of the Equipment Proposal ("Delivery Timing"), which will be F.O.B. Company's facility. The Delivery Timing is an estimate, and Company is not bound to such date unless it otherwise agrees in writing. Company is not responsible for Delivery delays caused by or as the result of actions, omissions or conduct of the Manufacturer, its employees, affiliates, suppliers, contractors, and carriers. All right, title and interest in and to the Product, and risk of loss, shall pass to Customer upon Delivery of the Product(s) to Customer.
8. Standard Warranty. The manufacturer warranties applicable to this Agreement, if any, are attached to Company's Equipment Proposal as Exhibit A and are incorporated herein as part of the Agreement.
 - a. Disclaimer. EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT, COMPANY, INCLUDING ITS PARENT COMPANY, AFFILIATES, SUBSIDIARIES, AND THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS OR REPRESENTATIVES DO NOT MAKE ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THE PRODUCTS PROVIDED UNDER THIS AGREEMENT, WHETHER ORAL OR WRITTEN, EXPRESS, IMPLIED OR STATUTORY. WITHOUT LIMITING THE FOREGOING DISCLAIMER, ANY IMPLIED WARRANTY OR CONDITION OF MERCHANTABILITY, IMPLIED WARRANTY AGAINST INFRINGEMENT, AND IMPLIED WARRANTY OR CONDITION OF FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED AND DISCLAIMED. STATEMENTS MADE BY SALES REPRESENTATIVES OR IN PROMOTIONAL MATERIALS DO NOT CONSTITUTE WARRANTIES.
9. Limitation of Liability. COMPANY WILL NOT BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, ECONOMIC, PUNITIVE, SPECIAL OR EXEMPLARY DAMAGES ARISING FROM OR IN ANY WAY CONNECTED WITH THIS AGREEMENT WITHOUT REGARD TO THE NATURE OF THE CLAIM OR THE UNDERLYING THEORY OR CAUSE OF ACTION (WHETHER IN CONTRACT, TORT, STRICT LIABILITY, EQUITY OR ANY OTHER THEORY OF LAW) ON WHICH SUCH DAMAGES ARE BASED. COMPANY'S LIMIT OF LIABILITY UNDER THIS AGREEMENT SHALL BE CAPPED AT THE TOTAL AMOUNT OF THE MONIES PAID BY CUSTOMER TO COMPANY UNDER THIS AGREEMENT.
10. Force Majeure. Company shall not be responsible nor deemed to be in default on account of delays in performance due to causes which are beyond Company's control which make Company's performance impracticable, including but not limited to civil wars, insurrections, strikes, riots, fires, storms, floods, other acts of nature, explosions, earthquakes, accidents, including transportation or delivery losses outside of Company's control, any act of government, delays in transportation, inability to obtain necessary labor supplies or manufacturing facilities, allocation regulations or orders affecting materials, equipment, facilities or completed products, failure to obtain any required license or certificates, acts of God or the public enemy or terrorism, failure of transportation, epidemics, quarantine restrictions, failure of vendors (due to causes similar to those within the scope of this clause) to perform their contracts or labor troubles causing cessation, slowdown, or interruption of work.
11. Customer's Obligations. Customer shall provide its timely and best efforts to cooperate with Company and Manufacturer during the manufacturing process to create the Product. Reasonable and timely cooperation includes, without limitation, Customer's providing timely information in response to a request from Manufacturer or Company and Customer's participation in traveling to Manufacturer's facility for inspections and approval of the Product.

12. Default. The occurrence of one or more of the following shall constitute a default under this Agreement: (a) Customer's failure to pay any amounts due under this Agreement or Customer's failure to perform any of its obligations under this Agreement; (b) Company's failure to perform any of its obligations under this Agreement; (c) either party becoming insolvent or becoming subject to bankruptcy or insolvency proceedings; (d) any representation made by either party to induce the other to enter into this Agreement, which is false in any material respect; (e) an action by Customer to dissolve, merge, consolidate or transfer a substantial portion of its property to another entity; or (f) a default or breach by Customer under any other contract or agreement with Company.
13. Manufacturer's Statement of Origin. Company shall retain possession of the manufacturer's statement of origin ("MSO") for the Product until the entire Purchase Price has been paid. If more than one Product is covered by this Agreement, Company shall retain the MSO for each individual Product until the Purchase Price for that Product has been paid in full.
14. Arbitration. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The Arbitration shall take place in Bradenton, Florida.
15. Miscellaneous. The relationship of the parties established under this Agreement is that of independent contractors and neither party is a partner, employee, agent, or joint venture of or with the other. Neither party may assign its rights and obligations under this Agreement without the prior written approval of the other party. This Agreement and all transactions between Ten-8 Fire & Safety, LLC will be governed by and construed in accordance with the laws of the State of Florida. The delivery of signatures to this Agreement may be via facsimile transmission or other electronic means and shall be binding as original signatures. This Agreement shall constitute the entire agreement and supersede any prior agreement between the parties concerning the subject matter of this Agreement. This Agreement may only be modified by an amendment, in writing, signed by duly authorized representatives of both parties with authority to sign such amendments to this Agreement. In the event of a conflict between the Ten-8 Proposal and these Terms and Conditions, the Ten-8 Proposal shall control except in the case of a Cooperative Purchasing Contract as set forth in Section 1(c) and (h) of these Purchasing Terms and Conditions. If any term of this Agreement is determined to be invalid or unenforceable by a competent legal authority, such term will be either reformed or deleted, as the case may be, but only to the extent necessary to comply with the applicable law, regulation, order or rule, and the remaining provisions of the Agreement will remain in full force and effect.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 042-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Purchase Order to Watchguard for Body Worn Cameras and Evidence Management Software for a Five Year Subscription Award in the Amount of \$146,280.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 29, 2021, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 042-2021**
- ▣ **Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, CPPO Town Purchasing Manager

RE: Resolution to Approve the Award of a Purchase Order to WatchGuard for Body-Worn Cameras and Evidence Management Software for a Five Year Subscription Award.

The first year of the agreement has a total cost of \$44,424 which includes Direct Purchased Items.

The subsequent years, years two-five will have an annual cost of \$25,704. The five year award will be \$146,280, **Resolution No. 042-2021**

DATE: April 29, 2021

STAFF RECOMMENDATION

Town Staff recommends approval of Resolution No. 042-202, approving the award of a purchase order to WatchGuard for Body-Worn Cameras and Evidence Management Software for a Five Year Subscription Award.

The first year of the agreement has a total cost of \$44,424 which includes Direct Purchased Items.

The subsequent years, years two-five will have an annual cost of \$25,704. The five year award will be \$146,280.

GENERAL INFORMATION

The Police Department is expanding their Body Worn Camera (BWC) program to allow for all Patrol units to have a BWC while on-duty. The Police Department is doing this for a multitude of reasons to include: officer safety, officer accountability, liability concerns, societal expectations, training opportunities, and transparency. This purchase order will also allow the video storage to be kept in a secure cloud, reducing maintenance costs for IT and eliminating staff hours creating physical media for various requestors and as evidence.

Watch Guard is the current vendor for existing in-car video and interview room video collection and storage.

PROCUREMENT METHODOLOGY

Town Purchasing and the Police Department have established the Motorola, WatchGuard Solution as a single source for the Town which provides for standardization. Motorola, WatchGuard is accessed through a GSA Contract No. GS-35F-0186P.

Motorola has three options for securing the BWC's and video storage as follows:

- Option 1 - Outright purchase
- Option 2 - Lease for five years at 0% interest. Cameras would be replaced at year 3 and the Town would own at the end of the five years.
- Option 3 – Subscription program which includes the Evidence Management Software and warranty. Camera would be replaced at year 3 and the Town would own the cameras at the end of five years.

FUNDING/FISCAL IMPACT

Funding for the first year cost is through a combination of Equipment Replacement Funds, Police Department and Information Technology funds.

POLICE DEPARTMENT REVIEW

This item has been reviewed by the Police Department and is approved as recommended.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

cc: Nicholas Caristo, Chief of Police
Will Rothrock, Captain

RESOLUTION NO. 042-2021

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
APPROVING THE AWARD OF A PURCHASE ORDER TO
WATCHGUARD FOR BODY WORN CAMERAS AND
EVIDENCE MANAGEMENT SOFTWARE FOR A FIVE YEAR
SUBSCRIPTION AWARD IN THE AMOUNT OF \$146,280.**

NOW, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH,
PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves Resolution No. 042-2021, approving a purchase order to WatchGuard for Body Worn Cameras and Evidence Management Software for a five year subscription award in the amount of \$146,280.

Section 2. The Town Manager is hereby authorized to execute this purchase order on behalf of the Town of Palm Beach for these improvements.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk



Quote For:

**Palm Beach Police Department
Attn: Will Rothrock**

Reference:

V300-30-CCE-17-Palm Beach PD 5 Year VaaS Proposal

Quote By:

**WatchGuard Video
Mike Costa**

Date: 03-08-21

Serving Law Enforcement with the Most Compelling, Quality Video Products

FACT SHEET

MOTOROLA SOLUTIONS

Motorola Solutions is a global leader in mission-critical communications. Our technology platforms in communications, command center software, video security & analytics, and managed & support services make cities safer and help communities and businesses thrive.

We have a rich history of firsts, including pioneering mobile communications in the 1930s, making equipment that carried the first words from the moon in 1969 and developing the first commercial handheld cellular phone in 1983.

Today, our global employees are committed to designing and delivering the solutions our customers refer to as their lifeline. At Motorola Solutions, we are ushering in a new era in public safety and security.

TECHNOLOGY PLATFORMS



**MISSION-CRITICAL
COMMUNICATIONS**



**COMMAND CENTER
SOFTWARE**



**VIDEO SECURITY &
ANALYTICS**



**MANAGED &
SUPPORT SERVICES**

AWARDS

The Wall Street Journal Management Top 250,
No. 92, November 2019

WayUp Top 100 Internship Programs, August 2019

Fortune World's Most Admired Companies,
No. 3 in Networks and Other Communications
Equipment, January 2019

Forbes World's Best Employers, October 2018

Dow Jones Sustainability North American Index,
September 2018

CHAIRMAN & CEO

Greg Brown

HEADQUARTERS

500 W. Monroe
Chicago IL USA

MEDIA CONTACT

Brittany Kelly | 224-246-3914
brittnay.kelly@motorolasolutions.com

BY THE NUMBERS

\$7.3 BILLION

in annual sales (2018)

\$637 MILLION

in R&D spending (2018)

\$3.3 BILLION

in acquisitions spending since 2016

17,000+ EMPLOYEES

in 60 countries

100,000+ CUSTOMERS

in over 100 countries

6,900+ PATENTS

granted and pending

13,000 NETWORKS

across the globe



MOTOROLA SOLUTIONS

Motorola Solutions, Inc. 500 West Monroe Street, Chicago, IL 60661 U.S.A. motorolasolutions.com

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 MOTOROLA SOLUTIONS		WatchGuard Video 415 E. Exchange Allen, TX 75002 (P) 800-605-6734 (F) 212-383-9661			
Issued To:	Palm Beach Police Department - Attention: Will Rothrock			Date:	03-08-21
Project Name:	V300-30-CCE-17-Palm Beach PD 5 Year VaaS Proposal			Quote ID:	WMC-0007-13

Qty	Item #	Description
(30)	AAS-BWC-5YR-001 PaaS	Body-worn camera and evidence management software - 5 Year Video-as-a-Service Package @ \$49 per Month <u>Software, Hardware & Refresh:</u> - Video-as-a-Service includes cloud-based evidence management system, with unlimited storage and unlimited cloud sharing. - User licenses on a per-device basis. - EvidenceLibrary.com and select CommandCentral evidence capture, records, and community engagement capabilities included. - Body-worn camera (battery + choice of mount included) - Third year technology (Hardware) refresh. <u>Subscription, Support & Warranty:</u> 5-year agreement (billed Quarterly or Annually) - Advanced hardware replacement service & 24/7 support - No-Fault hardware warranty
Subtotal Price (Excluding sales tax)		\$88,200.00

Qty	Item #	Description
(2)	AAS-BWC-XFS-DOC PaaS	Transfer Station (8 Bay) Video-as-a-Service Package @ \$30 per Month 8-Bay Ethernet Transfer Station - Ethernet Cable, Rack mount (optional) & Power Cord
Subtotal Price (Excluding sales tax)		\$3,600.00

Qty	Item #	Description
(12)	Credit	VISTA WIFI CUSTOMER TRADE IN CREDIT
Subtotal Price (Excluding sales tax)		-\$8,400.00

Qty	Item #	Description
(30)	WGP02614	V300, Battery, Removable and Rechargeable, 3.8V, 4180mAh
Subtotal Price (Excluding sales tax)		\$2,970.00

Qty	Item #	Description
(15)	IV-ACK-BD-V3---	V300 WiFi In-car Radio Base Bundle, includes Radio Base and Smart PoE Switch. - V300 WiFi In-car Radio Base Bundle - WiFi Charging Radio Base - Smart PoE Switch - Cables and Brackets
Subtotal Price (Excluding sales tax)		\$8,175.00

Qty	Item #	Description
(17)	WGA00640-KIT1	V300 Base Assembly, USB Desktop Dock
Subtotal Price (Excluding sales tax)		\$1,615.00

Qty	Item #	Description
(1)	WGW00122-400	Managed Software Installation Service; On-Site Assist Install, Training, Configuration, Project Management, Consultation
Subtotal Price (Excluding sales tax)		\$5,000.00

Qty	Item #	Description
(17)	AAS-CCD-USR-5YR PaaS	Additional CommandCentral digital evidence user license - 5 Year License @ \$36 per Month - Additional license for CommandCentral cloud-based evidence management system. - Unlimited storage and unlimited cloud sharing. - User licenses on a named-user basis. - Select CommandCentral evidence capture, records, and community engagement capabilities included.
Subtotal Price (Excluding sales tax)		\$36,720.00

**Purchase as a Service (PaaS)
Financial Profile**

Total Price:	\$128,520.00
Contract Term:	5 Years
Monthly Payments:	\$2,142.00
Annual Invoice:	\$25,704.00

Quote Notes:

- 1. Title and risk of loss for the Equipment will pass to Customer upon shipment by Motorola, notwithstanding any other terms and conditions.
- 2. Payment Terms: (net 30 days) - Equipment upon shipment; Installation upon completion; Services and Subscription Agreements upfront

Quoted by: Mike Costa - Regional Sales Manager - 800-605-6734 - michael.n.costa@motorolasolutions.com

Total Price (Excluding sales tax)	\$146,280.00
Amortized	\$128,520.00
Direct Purchase Items	\$17,760.00
Discount	\$8,400.00
Due Now	\$35,064.00
Annual Invoice (Excluding sales tax)	\$25,704.00

Palm Beach PD 5 Year Payment Schedule

Payment Year 1	\$35,064.00
Payment Year 2	\$25,704.00
Payment Year 3	\$25,704.00
Payment Year 4	\$25,704.00
Payment Year 5	\$25,704.00
Total Amount:	\$146,280.00



WATCHGUARD V300 CONTINUOUS-OPERATION BODY CAMERA

The WatchGuard V300 continuous-operation body camera with detachable battery, wireless uploading and expansive storage addresses law enforcement's need for cameras to operate beyond a 12-hour shift.

KEY FEATURES

DETACHABLE BATTERY – Easily change the WatchGuard V300's rechargeable battery while on the go. Keep an extra battery at the ready for unexpectedly long shifts, extra shifts or part-time jobs where a body camera is required.

AUTOMATIC WIRELESS UPLOADING – Send critical video back to headquarters while still in the field. When docked in the vehicle, the V300 uploads to evidence management systems via wireless networks like LTE and FirstNet, anytime, anywhere.

INTEGRATED WITH IN-CAR SYSTEM – One or more V300 cameras and a WatchGuard 4RE® in-car system can work seamlessly as a single system, capturing synchronized video of an incident from multiple vantage points.

NATURAL FIELD OF VIEW – Eliminate the fisheye effect from wide-angle lenses that warps video footage. Our distortion correction technology provides a clear and complete evidence review process.

ABSOLUTE ENCRYPTION – Elevate your data security with encryption at rest and in transit technology. V300 guards your data and your reputation.

RECORD-AFTER-THE-FACT – Go back in time and capture video from events days after they happened, even when a recording wasn't automatically triggered or initiated by the officer. Don't rely on mere seconds of pre-event buffering to prove your case.

SPECIFICATIONS

Dimensions

2.6 x 1.1 x 3.6 in (65 x 29 x 91 mm)
W x D x H

Weight

6.8 oz (193 g)

Storage

128 GB

IP Rating

IP 67

Resolution

1080p, 720p and 480p

Microphones

Dual

Vertical Field of View

Electronic Turret +15° /- 20°

Field of View

130°

Encryption

At rest and in transit

For more information, visit www.motorolasolutions.com/v300



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WATCHGUARD V300 CONTINUOUS-OPERATION BODY CAMERA

The WatchGuard V300 continuous-operation body camera with detachable battery, wireless uploading and expansive storage addresses law enforcement's need for cameras to operate beyond a 12-hour shift.

KEY FEATURES

DETACHABLE BATTERY – Easily change the WatchGuard V300's rechargeable battery while on the go. Keep an extra battery at the ready for unexpectedly long shifts, extra shifts or part-time jobs where a body camera is required.

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SPECIFICATIONS

Weight
6.8 ounces

Depth
1 1/8"

Storage
128 GB

IP Rating
IP 67

Resolution
1080p, 720p and 480p

Microphones
Dual

Vertical Field of View
Electronic Turret +15° /- 20°

Field of View
130°

Encryption
At rest and in transit

For more information, visit www.watchguardvideo.com



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VIDEO-AS-A-SERVICE

GET YOUR CAMERAS AND GET GOING

Our simple pay-as-you-go program helps you get everything needed for your body-worn and in-car camera video policing program without any upfront investment.

As the requirement for law enforcement video systems continues to grow, the obstacles to acquisition remain the same.

Raising funding and securing grants is difficult and time-consuming. Data storage and system maintenance costs are hard to predict. And video technology continues to mature, making a big investment potentially risky.

Motorola Solutions is overcoming these obstacles by delivering its body-worn cameras, in-car video systems, evidence management software and support services through Video-as-a-Service.

With no up-front investment required, you can deploy a new camera system and start using it immediately under a simple pay-as-you-go program. Everything you need is provided, including unlimited system users, unlimited data storage, 24/7 support and no-fault warranty coverage.

NO NEED TO RAISE FUNDS

Simply get what you need with no up-front investment and pay as you go. Turn a large capital investment into a manageable operation expense.

BUDGET PREDICTABILITY

Plan with confidence. The camera system, software, video storage and maintenance are included at a price that stays the same each month.

ASSURED PERFORMANCE

Get five years of no-fault hardware warranty, advance hardware replacement and 24/7 phone support, for assured performance and a worry-free experience.

TECHNOLOGY REFRESH

Receive free body-worn cameras and batteries during the program to refresh your inventory, keeping you current with the latest technology.



PACKAGE SUMMARY

	BODY-WORN CAMERAS	IN-CAR CAMERAS	INTEGRATED SYSTEM
Systems	WatchGuard V300 continuous-operation body-worn camera, detachable battery and camera mount.	WatchGuard 4RE® in-car video system, CarDetector Mobile LPR and PlateSearch® software, infrared cabin camera, choice of forward-facing HD camera, HiFi microphone, WiFi upload kit and smart power switch.	Body Camera System + In-Car System + WiFi access point/body-worn camera dock for a seamless, integrated camera system.
Evidence Management	WatchGuard EvidenceLibrary.com cloud-based management system. Unlimited users, unlimited storage, unlimited sharing.		
Support	Five years of no-fault hardware warranty, advance hardware replacement and 24/7 phone support.		
Refresh	New body-worn camera with battery in third year.		New body-worn camera with battery in third year.

For more information, please visit
motorolasolutions.com/video-as-a-service



TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 043-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Purchase of Seventy-two Pairs of Gloves for Fire Rescue Utilizing a Grant in the Amount of \$3,780 which has a 30% Match Requirement of \$1,620.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 28, 2021, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 043-2021**
- ▣ **Grant Application**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, CPPO Town Purchasing Manager

RE: Resolution to Approve the Purchase of Seventy-Two Pairs of Gloves for Fire Rescue Utilizing a Grant Request in the Amount of \$3,780 which has a Thirty Percent Match Requirement of \$1,620, **Resolution No. 043-2021**

DATE: April 28, 2021

STAFF RECOMMENDATION

Town staff recommends that Town Council approve the purchase of seventy-two pairs of gloves for Fire Rescue utilizing a grant request in the amount of \$3,780 which has a thirty percent match requirement of \$1,620.

GENERAL INFORMATION

Palm Beach Fire Rescue is committed to reduce the amount of cancer-causing chemicals that their firefighters are exposed to in the course of their work by providing them with modern protective gear to wear while fighting fires, and modern gear washing machines to clean contaminants from their gear before they wear it to the next emergency. Palm Beach Fire Rescue will use this funding to purchase 72 sets of firefighting gloves for personal protection during firefighting operations. The department currently issues each firefighter with one set of protective gear, however following firefighter operations, issued gloves must be used until the end of the shift when items can be washed. Because the gloves that are issued become soiled following each incident, grant funding will allow the department to immediately wash gloves, thus replacing with a clean set for the remainder of the shift. Funding of this grant for the purchase of this item represents a significant step forward in the ongoing cancer prevention efforts at Palm Beach Fire Rescue Department.

Equipping the firefighters with new gloves and enhancing the ability to wash their gear once it is contaminated is a tremendous benefit to the firefighters, their families, and the collective safety of our community. Palm Beach fire Rescue has an allocated budget of \$57,000, which funds the yearly purchase of uniforms and PPE, including; Firefighter bunker coat, pants, helmets, hoods, gloves, issued daily uniforms, uniform boots, hats, belts, bags and linens. The yearly budget allows for the limited replacement of Firefighter PPE as it is damaged, however cannot fund the replacement requested from this grant. The department has a yearly budget of \$24,000 for matching grant funds as grants are approved. This grant will be the first grant applied for this fiscal year, therefore funding the matching portion.

PROCUREMENT METHODOLOGY

Town Purchasing will purchase the gloves utilizing an established contract upon approval of the grant request funding.

FUNDING/FISCAL IMPACT

The expense and revenue for this item will all be recorded in the General Fund.

FIRE RESCUE REVIEW

This item has been reviewed by the Fire Rescue and approved as recommended.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

cc: Darrel Donatto, Fire Rescue Chief
Jimmy Duane, Assistant Fire Chief

RESOLUTION NO. 043-2021

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
APPROVING THE PURCHASE OF SEVENTY-TWO PAIRS OF
GLOVES FOR FIRE RESCUE UTILIZING A GRANT IN THE
AMOUNT OF \$3,780 WHICH HAS A 30% MATCH
REQUIREMENT OF \$1,620.**

NOW, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH,
PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves Resolution No. 043-2021 approving the purchase of seventy-two pairs of gloves for Fire Rescue utilizing a grant request in the amount of \$3,780 which has a thirty percent match requirement of \$1,620.

Section 2. The Town Manager is hereby authorized to execute this purchase order on behalf of the Town of Palm Beach for these improvements.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Name of Fire Department:

Town of Palm Beach Fire Rescue

Name of Person Completing Form:

First Name

Jimmy

Last Name

Duane

Physical Address:

Address 1

300 North County Road

Address 2

City

Palm Beach

State

Florida

Zip

33480

Mailing Address:

Address 1

300 North County Road

Address 2

City

Palm Beach

State

Florida

Zip

33480

Email Address

jduane@townofpalmbeach.com

County (Select from Drop-Down Menu):

» Palm Beach

Fire Department Phone Number:

561-838-5420

Name and Telephone Number of the Safety Officer / Representative for Follow-up:

First Name

Jimmy

Last Name

Duane

Phone

5618385420

Fire Department ID Number (FDID #):

06202

Federal Tax ID Number:

VF 59-6000402

What Year was the Fire Department Established?

1921

Indicate whether you are a:

» Municipality or County

Indicate the size of the population served: (Enter number only)

10,000

Indicate the number of square miles in your area served: (Enter number only)

5

Indicate the number of fire stations within your jurisdiction: (Enter number only)

3

Indicate the number of certified firefighter personnel within your fire department listed on the Fire College Department of Insurance Continuing Education (FCDICE) roster: (Enter number only)

72

Would decontamination equipment help you achieve the objectives of the Employer Cancer Prevention Best Practices, Rule 69A-62.025, F.A.C.?

» Yes

Does your agency have post fire on-scene decontamination equipment and related practices on your suppression apparatus?

» Yes

Do you presently submit fire incident data to the National Fire Incident Reporting System (NFIRS)?
(Awarding of this grant is conditional on your department submitting fire incident data.)

» Yes

Do you presently have decontamination equipment that is designed to mitigate exposure to hazardous cancer-causing chemicals?

» Yes (List type and quantity of equipment and how many fire station and personnel this services)

List type and quantity of equipment.

The department currently utilizing decon kits issued by the state, which includes a garden hose, nozzle, rush, soap and bucket.

How many fire stations does this equipment service? (Enter number only)

3

How many personnel does this equipment service? (Enter number only)

72

Annual Operating Budget: (Enter numbers only – for example, 99999.99)

14,588,614.00

» Fiscal Year

Total Grants Received: (Enter numbers only – for example, 99999.99)

0

» Fiscal Year

Total Grants Funding: (Enter numbers only – for example, 99999.99)

0

» Fiscal Year

»

HOODS, GLOVES, OR HELMET EARFLAPS (compliant with the standards of NFPA 1971 (2018 edition) incorporated by reference in Rule 69A-37.060, F.A.C)

Will your department be providing more than 25% matching funds?

» Yes

Amount of matching funds:
(Enter numbers only)

30

Please provide the source of the matching funds.

Allocated line in the FY2021 budget process. The Department allocated \$24,000 matching grant funds to be divided for all grants applied for.

Please provide the required information for your grant request here. Include any additional information you feel is important to your grant request. This narrative must demonstrate the financial need of the department.

Palm Beach Fire Rescue is committed to reduce the amount of cancer-causing chemicals that their firefighters are exposed to in the course of their work by providing them with modern protective gear to wear while fighting fires, and modern gear washing machines to clean contaminants from their gear before they wear it to the next emergency. Palm Beach Fire Rescue will use this funding to purchase 72 sets of firefighting gloves for personal protection during firefighting operations. The department currently issues each firefighter with one set of protective gear, however following firefighter operations, issued gloves must be used until the end of the shift when items can be washed. Because the gloves that are issued become soiled following each incident, grant funding will allow the department to immediately wash gloves, thus replacing with a clean set for the remainder of the shift. Funding of this grant for the purchase of this item represents a significant step forward in our ongoing cancer prevention efforts at Palm Beach Fire Rescue Department. Equipping our firefighters with new gloves and enhancing our ability to wash their gear once it is contaminated is a tremendous benefit to the firefighters, their families, and the collective safety of our community. Palm Beach fire Rescue has an allocated budget of \$57,000, which funds the yearly purchase of uniforms and PPE, including; Firefighter bunker coat, pants, helmets, hoods, gloves, issued daily uniforms, uniform boots, hats, belts, bags and linens. The yearly budget allows for the limited replacement of Firefighter PPE as it is damaged, however cannot fund the replacement requested from this grant. The department has a yearly budget of \$24,000 for matching grant funds as grants are approved. This grant will be the first grant applied for this fiscal year, therefore funding our matching portion will be allocated.

Provide an itemized list and costs of requested items:

72 Pairs of gloves @ \$75.00 per pair Total funding requested \$5400, less 30% matching for a total grant request of \$3,780.00

Person submitting request:

Last Name

Duane

First Name

Jimmy

Address Line 1

300 North County Road

Address Line 2

City

Palm Beach

State

Florida

Zipcode

33480

Email Address

jduane@townofpalmbeach.com

Phone

5618385420

Title

Assistant Fire Chief

Date (mm/dd/yyyy)

12/23/2020

Please sign here

- https://www.questionpro.com/qp_userimages/sub-2/2446440/7888871/87055508/110319616-87055508-signature.png



TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 044-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Residents of Via Palma to Engineer and Design Roadway Improvements Under Section 106-46 of the Town's Code of Ordinances and Accept Donation for Construction of said Improvements.

Presenter

H. Paul Brazil, P.E., Director of Public Works

ATTACHMENTS:

- ▣ **Memorandum dated April 26, 2021, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **Resolution No. 044-2021**
- ▣ **Petitions**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk Blouin, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Authorization of Improvements on Via Palma and Acceptance of Donation
Resolution No. 044-2021

DATE: April 26, 2021

STAFF RECOMMENDATION

Town staff recommends Town Council to approve Resolution No. 044-2201 for the acceptance of a donation from the residents on Via Palma that includes the final design of roadway and drainage improvements as well as funds for construction estimated to be \$325, 000.

GENERAL INFORMATION

Per Section 106-46, Street Repair Or Lighting On Petition Of Property Owners Of The Town Of Palm Beach Code Of Ordinances: "The Town Council may, upon a petition prepared by Town staff and signed by 67% of the property owners on any block or blocks or on a street or portion thereof requiring paving, repaving or grading of the same, grant such request within a reasonable time, charging therefore 100% of the cost of such work. The same rule shall apply as to lighting, other than regularly provided by an electric utility holding a franchise with the Town".

Via Palma is a private road and the property owners are responsible for all maintenance and repair of the roadway and drainage. All eleven (11) property owners along Via Palma have signed and are petitioning the Town Council for the approval of proposed improvements to include road base, paving, curbing, gutters, drainage, and street lights. The property owners will solicit an engineering firm to prepare the plans and specifications for the Via Palma improvements. Final Plans and specifications will be provided to Public Works. Public Works will bid the work and oversee construction. Funding for the construction will be from donations from the property owners on Via Palma.

FUNDING/FISCAL IMPACT

Funding is from donations by the residents of Via Palma funds.

PURCHASING REVIEW

This item has been reviewed by the Purchasing Division and approved as recommended.

TOWN ATTORNEY REVIEW

This resolution has been reviewed and approved by the Town Attorney for legal form and sufficiency.

Attachment

cc: Patricia Strayer, P.E., Town Engineer
Jason Debrincat, P.E., Senior Project Engineer
Michael Roach, P.E., Project Engineer

RESOLUTION NO. 044-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING THE RESIDENTS OF VIA PALMA TO ENGINEER AND DESIGN ROADWAY IMPROVEMENTS UNDER SECTION 106-46 OF THE TOWN'S CODE OF ORDINANCES AND ACCEPT DONATION FOR CONSTRUCTION OF SAID IMPROVEMENTS.

* * * * *

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The Town Council authorizes the residents/property owners of Via Palma to solicit an engineering/design firm to prepare plans and specifications to be bid and constructed under the Town's supervision.

Section 2. The Town Council of the Town of Palm Beach hereby accepts the donation in the amount of \$325,000 from the residents of Via Palma to bid and construct those improvements as authorized in Section 106-46 of the Town Code of Ordinances and establishing a budget amount of \$325,000.

Section 3. The Town Manager is hereby authorized to execute a purchase order on behalf of the Town for these services.

Section 4. The Town Manager, or his designee, is hereby authorized to take such further actions as may be necessary to effectuate the additional services, including any necessary change order work, as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Paul Brazil
Director of Public Works
Town of Palm Beach, FL 33480

Dear Paul,

All eleven of the property owners (100%) having signed petitions pursuant to Sec.106-46 of the Town of Palm Beach ordinances, do petition the Town Council to approve the use of this ordinance for street repair and improvements on Via Palma.

Sec. 106- 46 "The town Council may, upon a petition prepared by town staff and signed by 67 percent of the property owners on any block or blocks or on a street or portion thereof requiring paving, repaving or grading of the same, grant such request within a reasonable time, charging for 100% of such work. The same rule shall apply as to lighting other than regularly provided by an electric utility holding a franchise with the town."

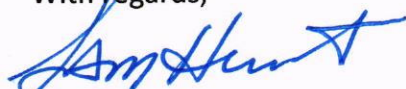
Each property owner signing this petition agrees to be responsible for their share of the initial engineering and design cost and later the cost of the street repair based on an estimated charge of \$150 per linear foot of the owner's street frontage.

It is further agreed that the total cost of any contract let will be paid to the town prior to it being awarded.

It would be our preference to have this on the agenda for the May 11th Council meeting.

Thank you for your assistance on this matter.

With regards,



Sam Hunt
On behalf of Via Palma Property owners

Enclosures: 11 signed petitions

This is a petition to the Town of Palm Beach to seek approval to use the following Town Ordinance: Sec. 106.46 -- for street repair and improvements on Via Palma.

"The Town Council may, upon a petition prepared by town staff and signed by 67percent of the property owners on any block or blocks or on a street or portion thereof requiring paving, repaving or grading of the same, grant such request within a reasonable time, charging for 100% of such work. The same rule shall apply as to lighting, other than regularly provided by an electric utility holding a franchise with the town."

Each property owner signing this petition agrees to be responsible for their share of the initial engineering and design cost and later the cost of the street repair based on an estimated charge of \$150 per linear foot of the owner's street frontage. The advantage of using this town ordinance is that it ensures that every property owner will be obligated to pay their share.

We presently have received commitments from 10 of the 11 property owners on Via Palma and feel that the remaining one will agree once we can contact them.

The process based on town recommendation would be:

1. Get the petition signed by property owners using DOCUSIGN and get town approval.
2. Hire an engineer to design the project which will include: Fixing the base; improving the drainage; proper paving; curb and gutter; and lighting improvements.
3. After the plans are complete Ranger Construction will price and make recommendations they feel are needed.
4. if the pricing is within our total budget estimate of \$325,000 then we will proceed to have the town award the contract and they may award it to Ranger Construction or if the price is over budget, we can decide to either go forward or make any needed or recommended changes.
5. The total cost of the contract must be paid to the town prior to it being awarded.

Michael Vecellio is one of the property owners on Via Palma and part owner of Ranger Constructiion and with this petition we will be agreeing to take advantage of his and his company's expertise to advise us and to fullfil the contract if it is awarded to them. Ranger Construction is one of the premier companies in street and highway construction in this area as well as the country.

Address:
174 Via Del Lago Palm
Beach, FL 33480

Owners:
174 VDL Investment, LLC
Siren Property Development &
Investment, LLC

Email:
Mziska@floridawills.com

Signature:

DocuSigned by:
MAURA ZISKA

Date:

4/16/2021

This is a petition to the Town of Palm Beach to seek approval to use the following Town Ordinance: Sec. 106.46 -- for street repair and improvements on Via Palma.

"The Town Council may, upon a petition prepared by town staff and signed by 67percent of the property owners on any block or blocks or on a street or portion thereof requiring paving, repaving or grading of the same, grant such request within a reasonable time, charging for 100% of such work. The same rule shall apply as to lighting, other than regularly provided by an electric utility holding a franchise with the town."

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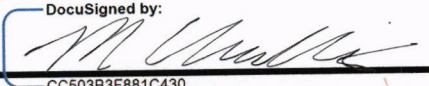
Address:
112 Via Palma Palm Beach,
Fl 33480

Owners:
Mr.Michael A. Vecellio

Email:
Michael.Vecellio@Vecelliog
roup.com

Signature:

DocuSigned by:


CC503B3F881C430...

Date:

4/22/2021

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Address:
1020 South Ocean Palm
Beach, FL 33480

Owners:
1020 South Ocean LLC
Francis X. Lynch
Authorized Signature

Email:
Flynych@sniffenlaw.com

Signature:

DocuSigned by:

Francis X. Lynch

Date:

DocuSigned by:

Francis X. Lynch

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Address:
200 Via Palma Palm Beach,
FL 33480

Owners:
Jeanne Sorensen Siegel

Email:
lazar@hjsl.net

Signature:

DocuSigned by:

Jean Sorensen Siegel

733497CAB3234AD...

Date:

4/21/2021

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Address:
142 Via Palma Palm Beach,
FL 33480

Owners:
Ms. Jacqui Michel
Mr. David Weisman

Email:
jacquimichel@yahoo.com
deweisman@me.com

Signature: _____

DocuSigned by:

Jacqui Michel

227277CFCBDB4C7...

4/20/2021

Date: _____

Signature: _____

DocuSigned by:

David Weisman

7DB487F505D4464...

4/20/2021

Date: _____

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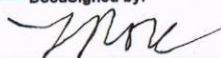
Address:
149 Via Palma Palm Beach,
Fl 33480

Owners:
Mr.Louis Rose
Mrs. Alexandra Lind Rose

Email:
Alexandralindrose@gmail.c
om

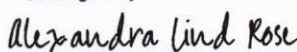
Signature: _____

DocuSigned by:



0D7FEA5532CC4A8...

DocuSigned by:



9TCBDA89EAE9492...

Date: _____ 4/18/2021

Date: _____ 4/18/2021

Signature: _____
TCM Backup 5-11-21

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Address:
190 Via Palma Palm Beach,
FL 33480

Owners:
Mr. Robert G. Donnelly
Mrs. Miranda S. Donnelly

Email:
Robertdonnelley@gmail.com
mirandadonnelley@gmail.com

Signature: _____

DocuSigned by:

Robert G. Donnelly

BCB4024E95224BE...

Date: _____

4/18/2021

Signature: _____

DocuSigned by:

Miranda Donnelly

4ABABAE8E14B4F1...

Date: _____

4/17/2021

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Address:
115 Via Palma Palm Beach,
FL 33480

Owners:
Ms.Heather Henry

Email:
Heatherhenry3@aol.com

Signature: _____

DocuSigned by:

Heather Henry

8E5F47FF9501440...

4/18/2021

Date: _____

Signature: _____

ICM Backup 5-11-21

Date: _____

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Address:
1030 S. Ocean Blvd. Palm
Beach, Fl 33480

Owners:
Mr.Nedim Soylemez

Email:
nedim@lionsviewpartners.
com

Signature:

DocuSigned by:

NEDIM SOYLEMEZ

F1943EEDE8FB49C...

Date:

4/16/2021

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Address:
175 Via Palma Palm Beach,
Fl 33480

Owners:
JD Real Properties LP

Email:
Jonathan.deitcher@rbc.co
m

Signature:

DocuSigned by:
Jonathan Deitcher
EFAFA84976AA49C...

Date:

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Address:
161 Via Palma Palm Beach,
Fl 33480

Owners:
Mr. Sam Hunt
Mrs. Victoria S. Hunt

Email:
Samhunt@me.com

Signature:

DocuSigned by:

Sam Hunt

D387A050024A424...

DocuSigned by:

Victoria Hunt

A09DDC3B82F24F0...

4/16/2021

Date:

4/16/2021

Date:

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 052-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town of Palm Beach to Join With the State of Florida and Other Local Governmental Units as a Participant in the Florida Memorandum of Understanding and Formal Agreements Implementing a Unified Plan.

Presenter

Nicholas Caristo, Chief of Police

ATTACHMENTS:

- ▣ **Memorandum dated April 29, 2021, from Nicholas Caristo, Chief of Police**
- ▣ **Resolution No. 052-2021**
- ▣ **Proposed MOU - Opioid Litigation Attachment A**
- ▣ **Opioid Litigation Packet - Attachment B**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Nicholas Caristo, Chief of Police

Re: Proposed Memorandum of Understanding Between the State of Florida and the
Town of Palm Beach in Reference to Opioid Litigation
Resolution No. 052-2021

Date: April 29, 2021

STAFF RECOMMENDATION

Staff recommends Mayor and Town Council approve Resolution No. 052-2021, authorizing the Town to enter into a Memorandum of Understanding (MOU) with the State of Florida and agreeing with the proposed terms of the Memorandum of Understanding in regards to the pending resolution of ongoing opioid litigation.

GENERAL INFORMATION

The State of Florida, primarily through the Attorney General's Office, has been heavily involved in leading the State's ongoing opioid litigation and negotiations with defendants involved. As a result of the litigation and negotiations, a Memorandum of Understanding was created proposing fund allocation agreements for any monies recovered by the State of Florida.

While the Town of Palm Beach has not individually participated in litigation for adverse harm caused by opioid manufacturers, many subdivisions of the State of Florida have. The State Attorney General's Office has indicated that due to the accelerating pace of negotiations, settlement possibilities, and opioid manufacturer bankruptcy proceedings, the mass adoption of a proposed MOU guiding allocation of funds is in the best interest of the State and its political subdivisions, to include the Town of Palm Beach.

The Town of Palm Beach, by entering into this MOU may increase the allocation of opioid litigation funds to Palm Beach County and the Town may receive monies directly over a period of years (possibly up to 10 years). Any funds received directly are subject to change as this process resolves to a final disposition; however, preliminary estimates by the Attorney General's Office indicate that the Town could receive approximately \$36,000 per year for the initial years, \$27,000 per year for the middle years, and \$19,000 per year for the later years. These funds would be subject to approved use limitations, mostly related to opioid abuse. Upon initial review there are several approved uses that could be utilized by both the Town's Police and Fire Departments.

Attachment A is the proposed MOU. Attachment B is the Attorney General's opioid correspondence packet. This packet includes a letter from the Attorney's General Office with

answers to possible questions, the proposed MOU, approved funding uses, example allocation tables, and a proposed resolution which was used to create this resolution.

FUNDING

There are no funding requirements for participation in the MOU or in regards to this resolution.

TOWN ATTORNEY REVIEW

The resolution and agreement have been reviewed and approved by the Town Attorney for legal form and sufficiency.

NC/wmr

Attachments

cc: Jane LeClainche, Finance Director
Darrel Donatto, Fire Rescue Chief
John C. Randolph, Town Attorney

RESOLUTION NO. 052-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING THE TOWN OF PALM BEACH TO JOIN WITH THE STATE OF FLORIDA AND OTHER LOCAL GOVERNMENTAL UNITS AS A PARTICIPANT IN THE FLORIDA MEMORANDUM OF UNDERSTANDING AND FORMAL AGREEMENTS IMPLEMENTING A UNIFIED PLAN.

WHEREAS, The Town of Palm Beach has suffered harm from the opioid epidemic;

WHEREAS, The Town of Palm Beach recognizes that the entire State of Florida has suffered harm as a result of the opioid epidemic; and

WHEREAS, the State of Florida has filed an action pending in Pasco County, Florida, and a number of Florida Cities and Counties have also filed an action In re: National Prescription Opiate Litigation , MDL No. 2804 (N.D. Ohio) (the "Opioid Litigation") and the Town of Palm Beach is not a litigating participant in that action; and

WHEREAS, the State of Florida and lawyers representing certain various local governments involved in the Opioid Litigation have proposed a unified plan for the allocation and use of prospective settlement dollars from opioid related litigation; and

WHEREAS, the Florida Memorandum of Understanding (the "Florida Plan") sets forth sets forth a framework of a unified plan for the proposed allocation and use of opioid settlement proceeds and it is anticipated that formal agreements implementing the Florida Plan will be entered into at a future date; and,

WHEREAS, participation in the Florida Plan by a large majority of Florida cities and counties will materially increase the amount of funds to Florida and should improve Florida's relative bargaining position during additional settlement negotiations; and

WHEREAS, failure to participate in the Florida Plan will reduce funds available to the State, Palm Beach County, the Town of Palm Beach, and every other Florida city and county;

NOW THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. That the Town of Palm Beach finds that participation in the Florida Plan would be in the best interest of the Town of Palm Beach and its citizens in that such a plan ensures that almost all of the settlement funds go to abate and resolve the opioid epidemic and each and every city and county receives funds for the harm that it has suffered.

Section 2. That the Town of Palm Beach hereby expresses its support of a unified plan for the allocation and use of opioid settlement proceeds as generally described in the Florida Plan, attached hereto as Attachment "A."

Section 3. That the Town of Palm Beach is hereby expressly authorized to execute the Florida Plan in substantially the form contained in Attachment "A."

Section 4. That the Town of Palm Beach is hereby authorized to execute any formal agreements implementing a unified plan for the allocation and use of opioid settlement proceeds that is not substantially inconsistent with the Florida Plan and this Resolution.

Section 5. That the Clerk be and hereby is instructed to record this Resolution in the appropriate record book upon its adoption.

Section 6. The clerk of the Town of Palm Beach is hereby directed to furnish a certified copy of this Ordinance/Resolution to the Florida League of Cities

Attorney General Ashley Moody c/o John M. Guard

The Capitol, PI-01

Tallahassee, FL 32399-1050

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

PROPOSAL
MEMORANDUM OF UNDERSTANDING

Whereas, the people of the State of Florida and its communities have been harmed by misfeasance, nonfeasance and malfeasance committed by certain entities within the Pharmaceutical Supply Chain;

Whereas, the State of Florida, through its Attorney General, and certain Local Governments, through their elected representatives and counsel, are separately engaged in litigation seeking to hold Pharmaceutical Supply Chain Participants accountable for the damage caused by their misfeasance, nonfeasance and malfeasance;

Whereas, the State of Florida and its Local Governments share a common desire to abate and alleviate the impacts of that misfeasance, nonfeasance and malfeasance throughout the State of Florida;

Whereas, it is the intent of the State of Florida and its Local Governments to use the proceeds from Settlements with Pharmaceutical Supply Chain Participants to increase the amount of funding presently spent on opioid and substance abuse education, treatment and other related programs and services, such as those identified in Exhibits A and B, and to ensure that the funds are expended in compliance with evolving evidence-based "best practices";

Whereas, the State of Florida and its Local Governments, subject to the completion of formal documents that will effectuate the Parties' agreements, enter into this Memorandum of Understanding ("MOU") relating to the allocation and use of the proceeds of Settlements described herein; and

Whereas, this MOU is a preliminary non-binding agreement between the Parties, is not legally enforceable, and only provides a basis to draft formal documents which will effectuate the Parties' agreements.

A. Definitions

As used in this MOU:

1. "Approved Purpose(s)" shall mean forward-looking strategies, programming and services used to expand the availability of treatment for individuals impacted by substance use disorders, to: (a) develop, promote, and provide evidence-based substance use prevention strategies; (b) provide substance use avoidance and awareness education; (c) decrease the oversupply of licit and illicit opioids; and (d) support recovery from addiction. Approved Purposes shall include, but are not limited to, the opioid abatement strategies listed on Exhibits A and B which are incorporated herein by reference.

2. "Local Governments" shall mean all counties, cities, towns and villages located within the geographic boundaries of the State.

3. "Managing Entities" shall mean the corporations selected by and under contract with the Florida Department of Children and Families or its successor ("DCF") to manage the

daily operational delivery of behavioral health services through a coordinated system of care. The singular “Managing Entity” shall refer to a singular of the Managing Entities.

4. “County” shall mean a political subdivision of the state established pursuant to s. 1, Art. VIII of the State Constitution.

5. “Municipalities” shall mean cities, towns, or villages of a County within the State with a Population greater than 10,000 individuals and shall also include cities, towns or villages within the State with a Population equal to or less than 10,000 individuals which filed a Complaint in this litigation against Pharmaceutical Supply Chain Participants. The singular “Municipality” shall refer to a singular of the Municipalities.

6. “Negotiating Committee” shall mean a three-member group comprised by representatives of the following: (1) the State; and (2) two representatives of Local Governments of which one representative will be from a Municipality and one shall be from a County (collectively, “Members”) within the State. The State shall be represented by the Attorney General or her designee.

7. “Negotiation Class Metrics” shall mean those county and city settlement allocations which come from the official website of the Negotiation Class of counties and cities certified on September 11, 2019 by the U.S. District for the Northern District of Ohio in *In re National Prescription Opiate Litigation*, MDL No. 2804 (N.D. Ohio). The website is located at <https://allocationmap.iclaimsonline.com>.

8. “Opioid Funds” shall mean monetary amounts obtained through a Settlement as defined in this MOU.

9. “Opioid Related” shall have the same meaning and breadth as in the agreed Opioid Abatement Strategies attached hereto as Exhibits A or B.

10. “Parties” shall mean the State and Local Governments. The singular word “Party” shall mean either the State or Local Governments.

11. “PEC” shall mean the Plaintiffs’ Executive Committee of the National Prescription Opiate Multidistrict Litigation pending in the United States District Court for the Northern District of Ohio.

12. “Pharmaceutical Supply Chain” shall mean the process and channels through which Controlled Substances are manufactured, marketed, promoted, distributed or dispensed.

13. “Pharmaceutical Supply Chain Participant” shall mean any entity that engages in, or has engaged in the manufacture, marketing, promotion, distribution or dispensing of an opioid analgesic.

14. “Population” shall refer to published U.S. Census Bureau population estimates as of July 1, 2019, released March 2020, and shall remain unchanged during the term of this MOU. These estimates can currently be found at <https://www.census.gov>

15. "Qualified County" shall mean a charter or non-chartered county within the State that: has a Population of at least 300,000 individuals and (a) has an opioid taskforce of which it is a member or operates in connection with its municipalities or others on a local or regional basis; (b) has an abatement plan that has been either adopted or is being utilized to respond to the opioid epidemic; (c) is currently either providing or is contracting with others to provide substance abuse prevention, recovery, and treatment services to its citizens; and (d) has or enters into an agreement with a majority of Municipalities (Majority is more than 50% of the Municipalities' total population) related to the expenditure of Opioid Funds. The Opioid Funds to be paid to a Qualified County will only include Opioid Funds for Municipalities whose claims are released by the Municipality or Opioid Funds for Municipalities whose claims are otherwise barred.

16. "SAMHSA" shall mean the U.S. Department of Health & Human Services, Substance Abuse and Mental Health Services Administration.

17. "Settlement" shall mean the negotiated resolution of legal or equitable claims against a Pharmaceutical Supply Chain Participant when that resolution has been jointly entered into by the State and Local Governments or a settlement class as described in (B)(1) below.

18. "State" shall mean the State of Florida.

B. Terms

1. **Only Abatement** - Other than funds used for the Administrative Costs and Expense Fund as hereinafter described in paragraph 6 and paragraph 9, respectively), all Opioid Funds shall be utilized for Approved Purposes. To accomplish this purpose, the State will either file a new action with Local Governments as Parties or add Local Governments to its existing action, sever settling defendants, and seek entry of a consent order or other order binding both the State, Local Governments, and Pharmaceutical Supply Chain Participant(s) ("Order"). The Order may be part of a class action settlement or similar device. The Order shall provide for continuing jurisdiction of a state court to address non-performance by any party under the Order. Any Local Government that objects to or refuses to be included under the Order or entry of documents necessary to effectuate a Settlement shall not be entitled to any Opioid Funds and its portion of Opioid Funds shall be distributed to, and for the benefit of, the other Local Governments.

2. **Avoid Claw Back and Recoupment** - Both the State and Local Governments wish to maximize any Settlement and Opioid Funds. In addition to committing to only using funds for the Expense Funds, Administrative Costs and Approved Purposes, both Parties will agree to utilize a percentage of funds for the core strategies highlighted in Exhibit A. Exhibit A contains the programs and strategies prioritized by the U.S. Department of Justice and/or the U.S. Department of Health & Human Services ("Core Strategies"). The State is trying to obtain the United States' agreement to limit or reduce the United States' ability to recover or recoup monies from the State and Local Government in exchange for prioritization of funds to certain projects. If no agreement is reached with the United States, then there will be no requirement that a percentage be utilized for Core Strategies.

3. **Distribution Scheme** - All Opioid Funds will initially go to the State, and then be distributed according to the following distribution scheme. The Opioid Funds will be divided into three funds after deducting costs of the Expense Fund detailed in paragraph 9 below:

- (a) City/County Fund- The city/county fund will receive 15% of all Opioid Funds to directly benefit all Counties and Municipalities. The amounts to be distributed to each County and Municipality shall be determined by the Negotiation Class Metrics or other metrics agreed upon, in writing, by a County and a Municipality. For Local Governments that are not within the definition of County or Municipality, those Local Governments may receive that government's share of the City/County Fund under the Negotiation Class Metrics, if that government executes a release as part of a Settlement. Any Local Government that is not within the definition of County or Municipality and that does not execute a release as part of a Settlement shall have its share of the City/County Fund go to the County in which it is located.
- (b) Regional Fund- The regional fund will be subdivided into two parts.
 - (i) The State will annually calculate the share of each County within the State of the regional fund utilizing the sliding scale in section 4 of the allocation contained in the Negotiation Class Metrics or other metrics that the Parties agree upon.
 - (ii) For Qualified Counties, the Qualified County's share will be paid to the Qualified County and expended on Approved Purposes, including the Core Strategies identified in Exhibit A, if applicable.
 - (iii) For all other Counties, the regional share for each County will be paid to the Managing Entities providing service for that County. The Managing Entities will be required to expend the monies on Approved Purposes, including the Core Strategies. The Managing Entities shall endeavor to the greatest extent possible to expend these monies on counties within the State that are non-Qualified Counties and to ensure that there are services in every County.
- (c) State Fund - The remainder of Opioid Funds after deducting the costs of the Expense Fund detailed in paragraph 9, the City/County Fund and the Regional Fund will be expended by the State on Approved Purposes, including the provisions related to Core Strategies, if applicable.
- (d) To the extent that Opioid Funds are not appropriated and expended in a year by the State, the State shall identify the investments where settlement funds will be deposited. Any gains, profits, or interest accrued from the deposit of the Opioid Funds to the extent that any funds are not appropriated and expended within a calendar year, shall be the sole property of the Party that was entitled to the initial deposit.

4. Regional Fund Sliding Scale- The Regional Fund shall be calculated by utilizing the following sliding scale of the Opioid Funds available in any year:

- A. Years 1-6: 40%
- B. Years 7-9: 35%
- C. Years 10-12: 34%
- D. Years 13-15: 33%
- E. Years 16-18: 30%

5. Opioid Abatement Taskforce or Council - The State will create an Opioid Abatement Taskforce or Council (sometimes hereinafter "Taskforce" or "Council") to advise the Governor, the Legislature, Florida's Department of Children and Families ("DCF"), and Local Governments on the priorities that should be addressed as part of the opioid epidemic and to review how monies have been spent and the results that have been achieved with Opioid Funds.

- (a) Size - The Taskforce or Council shall have ten Members equally balanced between the State and the Local Governments.
- (b) Appointments Local Governments - Two Municipality representatives will be appointed by or through Florida League of Cities. Two county representatives, one from a Qualified County and one from a county within the State that is not a Qualified County, will be appointed by or through the Florida Association of Counties. The final representative will alternate every two years between being a county representative (appointed by or through Florida Association of Counties) or a Municipality representative (appointed by or through the Florida League of Cities). One Municipality representative must be from a city of less than 50,000 people. One county representative must be from a county less than 200,000 people and the other county representative must be from a county whose population exceeds 200,000 people.
- (c) Appointments State -
 - (i) The Governor shall appoint two Members.
 - (ii) The Speaker of the House shall appoint one Member.
 - (iii) The Senate President shall appoint one Member.
 - (iv) The Attorney General or her designee shall be a Member.
- (d) Chair - The Attorney General or designee shall be the chair of the Taskforce or Council.
- (e) Term - Members will be appointed to serve a two-year term.

- (f) Support - DCF shall support the Taskforce or Council and the Taskforce or Council shall be administratively housed in DCF.
- (g) Meetings - The Taskforce or Council shall meet quarterly in person or virtually using communications media technology as defined in section 120.54(5)(b)(2), Florida Statutes.
- (h) Reporting - The Taskforce or Council shall provide and publish a report annually no later than November 30th or the first business day after November 30th, if November 30th falls on a weekend or is otherwise not a business day. The report shall contain information on how monies were spent the previous fiscal year by the State, each of the Qualified Counties, each of the Managing Entities, and each of the Local Governments. It shall also contain recommendations to the Governor, the Legislature, and Local Governments for priorities among the Approved Purposes for how monies should be spent the coming fiscal year to respond to the opioid epidemic.
- (i) Accountability - Prior to July 1st of each year, the State and each of the Local Governments shall provide information to DCF about how they intend to expend Opioid Funds in the upcoming fiscal year. The State and each of the Local Government shall report its expenditures to DCF no later than August 31st for the previous fiscal year. The Taskforce or Council will set other data sets that need to be reported to DCF to demonstrate the effectiveness of Approved Purposes. All programs and expenditures shall be audited annually in a similar fashion to SAMHSA programs. Local Governments shall respond and provide documents to any reasonable requests from the State for data or information about programs receiving Opioid Funds.
- (j) Conflict of Interest - All Members shall adhere to the rules, regulations and laws of Florida including, but not limited to, Florida Statute §112.311, concerning the disclosure of conflicts of interest and recusal from discussions or votes on conflicted matters.

6. **Administrative Costs**- The State may take no more than a 5% administrative fee from the State Fund ("Administrative Costs") and any Regional Fund that it administers for counties that are not Qualified Counties. Each Qualified County may take no more than a 5% administrative fee from its share of the Regional Funds.

7. **Negotiation of Non-Multistate Settlements** - If the State begins negotiations with a Pharmaceutical Supply Chain Participant that is separate and apart from a multi-state negotiation, the State shall include Local Governments that are a part of the Negotiating Committee in such negotiations. No Settlement shall be recommended or accepted without the affirmative votes of both the State and Local Government representatives of the Negotiating Committee.

8. **Negotiation of Multistate or Local Government Settlements** - To the extent practicable and allowed by other parties to a negotiation, both Parties agree to communicate with

members of the Negotiation Committee regarding the terms of any other Pharmaceutical Supply Chain Participant Settlement.

9. **Expense Fund** - The Parties agree that in any negotiation every effort shall be made to cause Pharmaceutical Supply Chain Participants to pay costs of litigation, including attorneys' fees, in addition to any agreed to Opioid Funds in the Settlement. To the extent that a fund sufficient to pay the entirety of all contingency fee contracts for Local Governments in the State of Florida is not created as part of a Settlement by a Pharmaceutical Supply Chain Participant, the Parties agree that an additional expense fund for attorneys who represent Local Governments (herein "Expense Fund") shall be created out of the City/County fund for the purpose of paying the hard costs of a litigating Local Government and then paying attorneys' fees.

- (a) The Source of Funds for the Expense Fund- Money for the Expense Fund shall be sourced exclusively from the City/County Fund.
- (b) The Amount of the Expense Fund- The State recognizes the value litigating Local Governments bring to the State of Florida in connection with the Settlement because their participation increases the amount Incentive Payments due from each Pharmaceutical Supply Chain Participant. In recognition of that value, the amount of funds that shall be deposited into the Expense fund shall be contingent upon on the percentage of litigating Local Government participation in the Settlement, according to the following table:

Litigating Local Government Participation in the Settlement (by percentage of the population)	Amount that shall be paid into the Expense Fund from (and as a percentage of) the City/County fund
96 to 100%	10%
91 to 95%	7.5%
86 to 90%	5%
85%	2.5%
Less than 85%	0%

If fewer than 85% percent of the litigating Local Governments (by population) participate, then the Expense Fund shall not be funded, and this Section of the MOU shall be null and void.

- (c) The Timing of Payments into the Expense Fund- Although the amount of the Expense Fund shall be calculated based on the entirety of payments due to the City/County fund over a ten to eighteen year period, the Expense Fund shall be funded entirely from payments made by Pharmaceutical Supply Chain Participants during the first two years of the Settlement. Accordingly, to offset the amounts being paid from the City/County to the Expense Fund in the first two years, Counties or Municipalities may borrow from the Regional Fund during the first two years and pay the borrowed amounts back to the Regional Fund during years three, four, and five.

For the avoidance of doubt, the following provides an illustrative example regarding the calculation of payments and amounts that may be borrowed under the terms of this MOU, consistent with the provisions of this Section:

Opioid Funds due to State of Florida and Local Governments (over 10 to 18 years):	\$1,000
Litigating Local Government Participation:	100%
City/County Fund (over 10 to 18 years):	\$150
Expense Fund (paid over 2 years):	\$15
Amount Paid to Expense Fund in 1st year:	\$7.5
Amount Paid to Expense Fund in 2nd year:	\$7.5
Amount that may be borrowed from Regional Fund in 1st year:	\$7.5
Amount that may be borrowed from Regional Fund in 2nd year:	\$7.5
Amount that must be paid back to Regional Fund in 3rd year:	\$5
Amount that must be paid back to Regional Fund in 4th year:	\$5
Amount that must be paid back to Regional Fund in 5th year:	\$5

- (d) Creation of and Jurisdiction over the Expense Fund- The Expense Fund shall be established, consistent with the provisions of this Section of the MOU, by order of the Circuit Court of the Sixth Judicial Circuit in and for Pasco County, West Pasco Division New Port Richey, Florida, in the matter of *The State of Florida, Office of the Attorney General, Department of Legal Affairs v. Purdue Pharma L.P., et al.*, Case No. 2018-CA-001438 (the "Court"). The Court shall have jurisdiction over the Expense Fund, including authority to allocate and disburse amounts from the Expense Fund and to resolve any disputes concerning the Expense Fund.
- (e) Allocation of Payments to Counsel from the Expense Fund- As part of the order establishing the Expense Fund, counsel for the litigating Local Governments shall seek to have the Court appoint a third-neutral to serve as a special master for purposes of allocating the Expense Fund. Within 30 days of entry of the order appointing a special master for the Expense Fund, any counsel who intend to seek an award from the Expense Fund shall provide the copies of their contingency fee contracts to the special master. The special master shall then build a mathematical model, which shall be based on each litigating Local Government's share under the Negotiation Class Metrics and the rate set forth in their contingency contracts, to calculate a proposed award for each litigating Local Government who timely provided a copy of its contingency contract.

10. **Dispute resolution**- Any one or more of the Local Governments or the State may object to an allocation or expenditure of Opioid Funds solely on the basis that the allocation or expenditure at issue (a) is inconsistent with the Approved Purposes; (b) is inconsistent with the distribution scheme as provided in paragraph 3, or (c) violates the limitations set forth herein with respect to administrative costs or the Expense Fund. There shall be no other basis for bringing an objection to the approval of an allocation or expenditure of Opioid Funds.

Schedule A

Core Strategies

States and Qualifying Block Grantees shall choose from among the abatement strategies listed in Schedule B. However, priority shall be given to the following core abatement strategies (“**Core Strategies**”)[, such that a minimum of __% of the [aggregate] state-level abatement distributions shall be spent on [one or more of] them annually].¹

A. Naloxone or other FDA-approved drug to reverse opioid overdoses

1. Expand training for first responders, schools, community support groups and families; and
2. Increase distribution to individuals who are uninsured or whose insurance does not cover the needed service.

B. Medication-Assisted Treatment (“MAT”) Distribution and other opioid-related treatment

1. Increase distribution of MAT to non-Medicaid eligible or uninsured individuals;
2. Provide education to school-based and youth-focused programs that discourage or prevent misuse;
3. Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders; and
4. Treatment and Recovery Support Services such as residential and inpatient treatment, intensive outpatient treatment, outpatient therapy or counseling, and recovery housing that allow or integrate medication with other support services.

C. Pregnant & Postpartum Women

1. Expand Screening, Brief Intervention, and Referral to Treatment (“SBIRT”) services to non-Medicaid eligible or uninsured pregnant women;
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for women with co-occurring Opioid Use Disorder (“OUD”) and other Substance Use Disorder (“SUD”)/Mental Health disorders for uninsured individuals for up to 12 months postpartum; and
3. Provide comprehensive wrap-around services to individuals with Opioid Use Disorder (OUD) including housing, transportation, job placement/training, and childcare.

D. Expanding Treatment for Neonatal Abstinence Syndrome

1. Expand comprehensive evidence-based and recovery support for NAS babies;
2. Expand services for better continuum of care with infant-need dyad; and
3. Expand long-term treatment and services for medical monitoring of NAS babies and their families.

¹ As used in this Schedule A, words like “expand,” “fund,” “provide” or the like shall not indicate a preference for new or existing programs. Priorities will be established through the mechanisms described in the Term Sheet.

E. Expansion of Warm Hand-off Programs and Recovery Services

1. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments;
2. Expand warm hand-off services to transition to recovery services;
3. Broaden scope of recovery services to include co-occurring SUD or mental health conditions. ;
4. Provide comprehensive wrap-around services to individuals in recovery including housing, transportation, job placement/training, and childcare; and
5. Hire additional social workers or other behavioral health workers to facilitate expansions above.

F. Treatment for Incarcerated Population

1. Provide evidence-based treatment and recovery support including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system; and
2. Increase funding for jails to provide treatment to inmates with OUD.

G. Prevention Programs

1. Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco);
2. Funding for evidence-based prevention programs in schools.;
3. Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the 2016 CDC guidelines, including providers at hospitals (academic detailing);
4. Funding for community drug disposal programs; and
5. Funding and training for first responders to participate in pre-arrest diversion programs, post-overdose response teams, or similar strategies that connect at-risk individuals to behavioral health services and supports.

H. Expanding Syringe Service Programs

1. Provide comprehensive syringe services programs with more wrap-around services including linkage to OUD treatment, access to sterile syringes, and linkage to care and treatment of infectious diseases.

I. Evidence-based data collection and research analyzing the effectiveness of the abatement strategies within the State.

Schedule B

Approved Uses

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:²

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
6. Treatment of trauma for individuals with OUD (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
7. Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions.
8. Training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions.
10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SUD or mental health conditions, including but not limited to training,

² As used in this Schedule B, words like “expand,” “fund,” “provide” or the like shall not indicate a preference for new or existing programs. Priorities will be established through the mechanisms described in the Term Sheet.

scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.

12. [Intentionally Blank – to be cleaned up later for numbering]

13. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.

14. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.

15. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in treatment for or recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
2. Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, community navigators, case management, and connections to community-based services.
3. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.
4. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved medication with other support services.
5. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
6. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.
7. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
8. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.

9. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
10. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family.
11. Training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.
12. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
13. Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans.
14. Create and/or support recovery high schools.
15. Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)

Provide connections to care for people who have – or at risk of developing – OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid.
3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments.
6. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
7. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically-appropriate follow-up care through a bridge clinic or similar approach.

8. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
9. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
10. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.
11. Expand warm hand-off services to transition to recovery services.
12. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
13. Develop and support best practices on addressing OUD in the workplace.
14. Support assistance programs for health care providers with OUD.
15. Engage non-profits and the faith community as a system to support outreach for treatment.
16. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. “Naloxone Plus” strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or

- f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions
4. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are incarcerated in jail or prison.
5. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are leaving jail or prison have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome (NAS), through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women – or women who could become pregnant – who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum.
3. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions.
4. Expand comprehensive evidence-based treatment and recovery support for NAS babies; expand services for better continuum of care with infant-need dyad; expand long-term treatment and services for medical monitoring of NAS babies and their families.

5. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
6. Child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
7. Enhanced family supports and child care services for parents with OUD and any co-occurring SUD/MH conditions.
8. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
9. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including but not limited to parent skills training.
10. Support for Children's Services – Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund medical provider education and outreach regarding best prescribing practices for opioids consistent with Guidelines for Prescribing Opioids for Chronic Pain from the U.S. Centers for Disease Control and Prevention, including providers at hospitals (academic detailing).
2. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or

c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules.

6. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules.

7. Increase electronic prescribing to prevent diversion or forgery.

8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund media campaigns to prevent opioid misuse.

2. Corrective advertising or affirmative public education campaigns based on evidence.

3. Public education relating to drug disposal.

4. Drug take-back disposal or destruction programs.

5. Fund community anti-drug coalitions that engage in drug prevention efforts.

6. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction – including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).

7. Engage non-profits and faith-based communities as systems to support prevention.

8. Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.

9. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.

10. Create of support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.

11. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.

12. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address

mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, individuals at high risk of overdose, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public.
2. Public health entities provide free naloxone to anyone in the community
3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.
8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs.
10. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
11. Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
12. Provide training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions.
13. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items in sections C, D, and H relating to first responders, support the following:

1. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
2. Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitation, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Statewide, regional, local, or community regional planning to identify root causes of addiction and overdose, goals for reducing harms related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services; to support training and technical assistance; or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
2. A dashboard to share reports, recommendations, or plans to spend opioid settlement funds; to show how opioid settlement funds have been spent; to report program or strategy outcomes; or to track, share, or visualize key opioid-related or health-related indicators and supports as identified through collaborative statewide, regional, local, or community processes.
3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

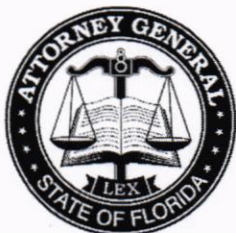
In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, data collection, and evaluation of programs and strategies described in this opioid abatement strategy list.
2. Research non-opioid treatment of chronic pain.
3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
4. Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
5. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
6. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
7. Epidemiological surveillance of OUD-related behaviors in critical populations including individuals entering the criminal justice system, including but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.
8. Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.
9. Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.



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April 13, 2021

Mayor Gail Coniglio
City of Palm Beach
360 South County Road
Palm Beach, FL 33480

TOWN OF PALM BEACH

APR 19 2021

Town Manager's Office

RE: Opioid Litigation

Dear Mayor Coniglio:

My name is John Guard and I am the Chief Deputy Attorney General for the State of Florida (the "State"). Since she took office, Attorney General Moody has been heavily involved in leading both the State's ongoing opioid litigation and several different negotiations with defendants in that litigation. Those negotiations have included litigation counsel representing cities and counties.

As part of those negotiations to enable Florida to achieve the maximum amount recoverable for both the State and its subdivisions, the State has been negotiating for a lengthy time with outside counsel for nearly all litigating political subdivisions within the State. After multiple sessions and significant compromise by both sides, the attached memorandum of understanding ("MOU") has been reached. We have offered and the lawyers for the litigating subdivisions are recommending to their clients that the attached MOU be accepted. This proposal is the result of numerous meetings and includes feedback and comments from many local subdivisions. Based on the status of this litigation, the likely structure of any resolution, the potential litigation risks in the absence of such an agreement, the State believe that this proposal reflects a reasonable compromise between the State and its political subdivisions.

The purpose of this letter is to summarize the primary terms of the MOU and attempt to anticipate questions that you, your commission, and your internal and/or other legal counsel may have regarding this litigation and allocation proposal.

What cases does this MOU apply?

This allocation agreement is intended to govern the distribution of settlement proceeds obtained through the Purdue Pharma L.P. (“Purdue”) bankruptcy, the Mallinckrodt PLC (“Mallinckrodt”) bankruptcy, the distributor (Cardinal Health, Inc., McKesson Corp., and AmerisourceBergen Corp. (collectively referred to as the “Distributors”)) and Johnson & Johnson (“J&J”) potential deal, as well as any additional settlements obtained related to the opioid litigation.

Why is an allocation agreement necessary and why now?

Almost 100 political subdivisions within the State of Florida, as well as the State of Florida itself, have filed suit against numerous entities engaged in the manufacture, marketing, promotion, distribution or dispensing of opioids. Another 30 political subdivisions within the State of Florida have filed claims in the Purdue bankruptcy.

The State and the Plaintiffs’ Executive Committee for the Opioid Litigation Multi-District Litigation panel (the “PEC”) are in ongoing negotiations with Purdue, Mallinckrodt, the Distributors, and J&J with potential resolutions anticipated in the coming weeks. Under the likely settlement structure for these cases, states and their political subdivisions are strongly incentivized to reach a joint resolution of all State and political subdivision claims. Under the Distributor and J&J deal, the State and its subdivisions receive a substantially larger settlement amount the higher the number of subdivisions sign on to the deal. Therefore, it is in the best interest of all political subdivisions and the State of Florida to reach an allocation agreement which will permit the joint resolution of all claims within the state.

The deals contemplate the need for relatively quick buy in by subdivisions in order to maximize recovery. The pace of negotiations is accelerating, and Purdue has filed its plan of reorganization. Given this accelerating pace, there is a greater sense of urgency among all counsel to come to agreement and resolve how monies are going to be allocated, so that we can move Purdue, Mallinckrodt, and other potential settlements toward finality. Given the Sunshine law, the likely need for public notice and comment, and the complexity of the deals, we need to agree to an allocation plan now to ensure that Florida maximizes recovery.

How can funds be utilized?

You will see as you review the MOU that the State and its subdivisions, who execute this MOU, are agreeing that almost all the funds from any settlement will go to abatement activities. In other words, funds must be utilized for strategies, programming and services used to expand the availability of treatment for individuals impacted by Opioid Use Disorder or co-occurring Substance Use Disorder and Mental Health disorders (“Approved Purposes”). A non-exclusive list of potential abatement programs and uses are included in Exhibits A and B to the agreement. The list was developed nationally consulting with public health officials in multiple states, experts for the states and subdivisions, and officials within the United States Department of Health and Human Services. These uses are intended to best serve the overall purpose and

intention of this litigation, which is to abate the continuing public health crisis of opioid addiction within our communities.

While supported by the State, this requirement was imposed the defendants for tax and other reasons. It is also necessary to militate against the United States seeking substantial amounts of settlement funds from both the State and subdivisions as recoupment.

How are the funds allocated amongst the States?

While not part of the MOU, the States have been negotiating the national allocation for almost two years with an agreement reached in late 2019. Florida's interstate allocation is 7.03%. That allocation is the second largest allocation in the nation ahead of Texas, which is the second largest state. Florida is one of a handful of states whose allocation is greater and greater by a significant percentage above its population (Florida has 6.54% of the United States' population). The only states that have larger gains over their population are the opioid belt states: West Virginia, Kentucky, etc. The interstate allocation is the product of two measures. One calculated by the PEC and the other calculated by the States. The data sets chosen are slightly different (including different years and what measures were selected), but the main difference is that some states demanded that population play a more significant factor in the state allocation and it is not a factor in the PEC calculation. Given how much Florida's allocation percentage is above its population, the need in these settlements to maximize the number of states settling, and the potential litigation risks in the absence of such an agreement, it would be our recommendation that cities and counties accept the interstate allocation.

How much money does the State expect for it and its subdivisions?

It depends. Each of the current or proposed settlements are for different lengths of time and each contain different variability. In Purdue, payments are paid over a ten-year period and vary with the performance of the ongoing business of the new company and payments from third parties. In Mallinckrodt, payment amounts are still being negotiated, but will be paid over seven years and will vary depending on the value of the emerging company seven years later as part of the recovery is warrants in the re-emerged company. In the Distributor and J&J proposed deal, the proposed deal is over eighteen years and the amount paid varies depending on subdivision participation and whether other subdivisions file opioid related litigation in the future. As part of the MOU, the State is willing to seek judicial or legislative action to reduce the variability of the monies, especially in connection with the Distributor and J&J deal. Our current best guess based on projections and assuming total participation is \$120-140M a year for the first few years, \$90-110M a year for the middle years, and then \$60-70M a year for the later years of the deal for the State and its subdivisions. Again, these numbers can and will vary and hopefully will increase if additional settlements are reached.

How are the funds allocated amongst the State and its subdivisions?

This Proposal divides all settlement funds between three funds: (1) the City/County Fund; (2) the Regional Fund; and (3) the State Fund.

The **City/County Fund** consists of 15% of the total settlement amounts allocable to the State of Florida. These funds are distributed to all counties and qualifying municipalities in the State of Florida.

The allocation of the City/County Fund between counties and municipalities is based on a model referred to as the "Negotiation Class Metrics." This model was developed in the National Prescription Opiate MDL by the PEC, and considers: (1) the amount of opioids shipped to the county; (2) the number of opioid deaths that occurred in that county; and (3) the number of people who suffer opioid use disorder in that county. Allocations between counties and municipalities within each county use historical federal data showing how the specific county and the cities within it have made opioids-related expenditures in the past.

We have attached a spreadsheet to this letter that provides you an estimated amount per year for an amount within each range in the previous question.

The **Regional Fund** consists of a sliding scale between 30% and 40% of the total settlement amounts allocable to the State of Florida, with the largest percentages occurring in the immediate years after settlement and decreasing over time.

These funds are allocated to counties in accordance with the "Negotiating Class Metrics" described above. In the case of counties with a population of over 300,000, and which satisfy other criteria regarding abatement infrastructure, (termed "Qualified Counties") these funds are provided directly to the county. For the remainder of counties within the State, these funds are provided to the Managing Entity (the entity that the State has contracted with to provide substance abuse treatment) for that county, to be spent on approved purposes within the region that the county is a part.

For Counties with populations greater than 300,000: We encourage you to review the definition of Qualified County in the MOU, so that you can understand the other requirements that you will have to meet. Importantly, the definition of Qualified County requires that you reach an agreement with at least some municipalities (at least 50% of the population) within your county as to how these funds are spent. The requirements of such agreements are subject to further discussion and negotiation.

We have attached a spreadsheet to this letter that provides you an estimated amount per year for an amount within each range in the previous question. The amount will vary for qualified counties depending on how many municipalities in that County: (1) join a settlement; and (2) enter an agreement with a County.

For Counties with populations less than 300,000 or that do not qualify as a Qualified County: Currently, a majority of the monies being utilized to respond to the opioid epidemic in the State flow through Managing Entities located regionally who provide service in each community. When we traveled the state before COVID and had discussions with many of you, most (outside a couple large counties) indicated that they

had a good working relationship with their Managing Entity. Indeed, several indicated that they were already involved with their Managing Entity. The actual dollar amounts annually paid to smaller counties under the contemplated settlement agreements are not substantial enough to support standalone programs. Given that reality, but wanting to maximize services locally, it made sense to have the monies flow through the existing structure to expand services in each county. If there are issues or problems with Managing Entities, we are happy to engage. We are also happy to try and help communities get involved in or engage with their Managing Entity.

We have attached a spreadsheet to this letter that demonstrates the amounts attributable to each county per year for an amount within each range in the previous question.

The **State Fund** consists of the remaining 45% to 55% of the total settlement amounts allocable to the State of Florida, depending on the amount of the Regional Fund above. As with the City/County Fund and Regional Fund, these funds must be spent on Approved Purposes

Why should we agree to this allocation?

The proposed allocation in the MOU is better than the alternative that subdivisions will receive if they do not enter an agreement with the State. Two of the defendants who we have negotiated with, Purdue and Mallinckrodt are now in bankruptcy. In advance of and in connection with those bankruptcies, the states, the PEC, and city and county representatives negotiated a default intrastate allocation and agreed that it will apply unless a state and its cities and counties agree to something else. A Deputy County Attorney for Broward County, Florida, was involved in the negotiations related to Purdue. Something like the Purdue default allocation is currently in the draft connected to the Distributor and J&J deal.

The allocation above is superior for Florida's subdivisions than that default allocation. Indeed, the State offered substantial improvements over those terms from the beginning of the negotiations that led to this MOU. We have attached a copy of the Purdue abatement term sheet for your review. Under that default allocation, there is no city/county fund. Only subdivisions with populations greater than 400,000 people are eligible to receive any monies directly. Almost all the monies will flow through the Managing Entities who are regionally supplying services. The allocation percentages for the regional bucket are dollar based and decrease to half, far more quickly than in the MOU. In other words, the allocation in this MOU allows a far greater recovery directly to each Florida city and county than the alternative and greater recoveries regionally for all subdivisions.

The allocation is also better than the cities and counties would achieve if damages were proportionally allocated. In the Purdue bankruptcy, over one hundred twenty-five Florida subdivisions filed proofs of claims. When the size of those claims is compared to that of the State's claim, the State's claim was more than four, almost five times larger than all the subdivisions' claims combined. Subdivisions are getting substantially more than what their proportional share would be. The State is willing to agree to the larger because it frankly reflects the reality of how monies are currently being spent and is consistent with how the legislature has been appropriating monies to combat this crisis.

If individual subdivisions do not agree to a settlement, what will happen?

If there are hold outs or subdivisions that do not respond, the MOU contemplates that the State will either file a new suit or sever its claims against settling defendants from its existing opioid lawsuit and add political subdivisions and through either a class action mechanism or declaratory relief seek to bar future subdivision claims. Such action is necessary to ensure that the State and any subdivisions that agree to a settlement maximize their recoveries. This not a novel position and there is a substantial body of Florida law that exists that the State may resolve and release public claims including subdivision claims.¹ That being said, the State would prefer that we reach agreement on the allocation under the proposed MOU and handle things consensually. But, if there are holdouts, the State is prepared to litigate or seek legislation from the legislature to ensure that cities and counties that agree to this MOU are protected and will receive the recovery contemplated under the allocation.

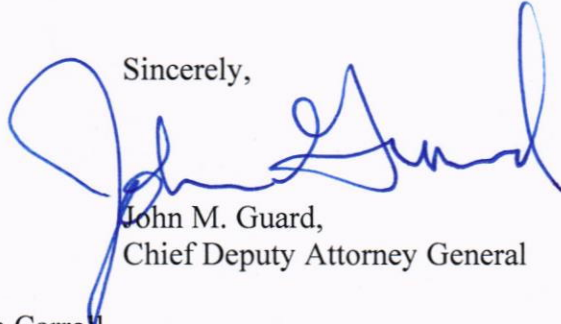
What are the next steps and the timeline?

We would ask that you review the attached MOU and proposed model resolution supporting an agreement on the MOU terms. We will be scheduling calls to answer questions about the MOU. We would ask each subdivision to think about who is attending each session and ensure that any of those discussions will not violate Florida's government-in-the-sunshine law. If you will contact my administrator, Janna Barineau, by e-mail (Janna.Barineau@myfloridalegal.com), we will include you in those discussions. After those discussions, we would then ask that you follow Florida law for approving such a resolution by your commission and in due course, pass it, and return a copy to me at the address on the first page of the letter. Potential settlements are anticipated in the coming weeks or months, but I cannot tell you exactly when a settlement will be finalized. These proposed settlements are

¹ See Fla. Stat. §501.207(1)(c)(authorizing the Attorney General to bring "[a]n action on behalf of one or more consumers or **government entities** for actual damages..." under Florida's Deceptive and Unfair Trade Practices Act); e.g., *Engle v. Liggett Group, Inc.*, 945 So. 2d 1246, 1258-62 (Fla. 2006); *Young v. Miami Beach Improvement Co.*, 46 So. 2d 26, 30 (Fla. 1950); *Castro v. Sun Bank of Bal Harbour*, 370 So. 2d 392, 393 (Fla. 3d DCA1979); *City of New Port Richey v. State ex rel. O'Malley*, 145 So. 903, 905 (Fla. 2d DCA 1962); also *State of Florida ex rel. Shevin v. Exxon Corp.*, 526 F.2d 266, 275 (5th Cir. 1976) (holding that the Attorney General could file suit seeking damages for injuries sustained by government entities who had not specifically authorized the Attorney General to do so); *Eggers v. City of Key West*, 2007 WL 9702450, at *3 (S.D. Fla. Feb. 26, 2007) (concluding "[a]pplicable Florida law states that a judgment in an action brought against a public entity that adjudicates matters of general interest to the citizens of the jurisdiction is binding on all citizens of that jurisdiction."); *Aerojet-General Corp. v. Askew*, 366 F. Supp. 901, 908-11 (N.D. Fla. 1973).

anticipated to include provisions which establish time limits on agreements between states and political subdivisions. As a result, we would request that you pass a resolution in the next 60-90 days, if possible.

Sincerely,



John M. Guard,
Chief Deputy Attorney General

cc: John C. Randolph
Mettler Randolph Massey Ferguson Carroll
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Palm Beach, FL 33480-4323
crandolph@mettlerlaw.com

Enc. Proposal with Ex. A and B
Recovery Spreadsheet
Purdue Abatement Term Sheet

PROPOSAL
MEMORANDUM OF UNDERSTANDING

Whereas, the people of the State of Florida and its communities have been harmed by misfeasance, nonfeasance and malfeasance committed by certain entities within the Pharmaceutical Supply Chain;

Whereas, the State of Florida, through its Attorney General, and certain Local Governments, through their elected representatives and counsel, are separately engaged in litigation seeking to hold Pharmaceutical Supply Chain Participants accountable for the damage caused by their misfeasance, nonfeasance and malfeasance;

Whereas, the State of Florida and its Local Governments share a common desire to abate and alleviate the impacts of that misfeasance, nonfeasance and malfeasance throughout the State of Florida;

Whereas, it is the intent of the State of Florida and its Local Governments to use the proceeds from Settlements with Pharmaceutical Supply Chain Participants to increase the amount of funding presently spent on opioid and substance abuse education, treatment and other related programs and services, such as those identified in Exhibits A and B, and to ensure that the funds are expended in compliance with evolving evidence-based "best practices";

Whereas, the State of Florida and its Local Governments, subject to the completion of formal documents that will effectuate the Parties' agreements, enter into this Memorandum of Understanding ("MOU") relating to the allocation and use of the proceeds of Settlements described herein; and

Whereas, this MOU is a preliminary non-binding agreement between the Parties, is not legally enforceable, and only provides a basis to draft formal documents which will effectuate the Parties' agreements.

A. Definitions

As used in this MOU:

1. "Approved Purpose(s)" shall mean forward-looking strategies, programming and services used to expand the availability of treatment for individuals impacted by substance use disorders, to: (a) develop, promote, and provide evidence-based substance use prevention strategies; (b) provide substance use avoidance and awareness education; (c) decrease the oversupply of licit and illicit opioids; and (d) support recovery from addiction. Approved Purposes shall include, but are not limited to, the opioid abatement strategies listed on Exhibits A and B which are incorporated herein by reference.

2. "Local Governments" shall mean all counties, cities, towns and villages located within the geographic boundaries of the State.

3. "Managing Entities" shall mean the corporations selected by and under contract with the Florida Department of Children and Families or its successor ("DCF") to manage the

daily operational delivery of behavioral health services through a coordinated system of care. The singular “Managing Entity” shall refer to a singular of the Managing Entities.

4. “County” shall mean a political subdivision of the state established pursuant to s. 1, Art. VIII of the State Constitution.

5. “Municipalities” shall mean cities, towns, or villages of a County within the State with a Population greater than 10,000 individuals and shall also include cities, towns or villages within the State with a Population equal to or less than 10,000 individuals which filed a Complaint in this litigation against Pharmaceutical Supply Chain Participants. The singular “Municipality” shall refer to a singular of the Municipalities.

6. “Negotiating Committee” shall mean a three-member group comprised by representatives of the following: (1) the State; and (2) two representatives of Local Governments of which one representative will be from a Municipality and one shall be from a County (collectively, “Members”) within the State. The State shall be represented by the Attorney General or her designee.

7. “Negotiation Class Metrics” shall mean those county and city settlement allocations which come from the official website of the Negotiation Class of counties and cities certified on September 11, 2019 by the U.S. District for the Northern District of Ohio in *In re National Prescription Opiate Litigation*, MDL No. 2804 (N.D. Ohio). The website is located at <https://allocationmap.iclaimsonline.com>.

8. “Opioid Funds” shall mean monetary amounts obtained through a Settlement as defined in this MOU.

9. “Opioid Related” shall have the same meaning and breadth as in the agreed Opioid Abatement Strategies attached hereto as Exhibits A or B.

10. “Parties” shall mean the State and Local Governments. The singular word “Party” shall mean either the State or Local Governments.

11. “PEC” shall mean the Plaintiffs’ Executive Committee of the National Prescription Opiate Multidistrict Litigation pending in the United States District Court for the Northern District of Ohio.

12. “Pharmaceutical Supply Chain” shall mean the process and channels through which Controlled Substances are manufactured, marketed, promoted, distributed or dispensed.

13. “Pharmaceutical Supply Chain Participant” shall mean any entity that engages in, or has engaged in the manufacture, marketing, promotion, distribution or dispensing of an opioid analgesic.

14. “Population” shall refer to published U.S. Census Bureau population estimates as of July 1, 2019, released March 2020, and shall remain unchanged during the term of this MOU. These estimates can currently be found at <https://www.census.gov>

15. "Qualified County" shall mean a charter or non-chartered county within the State that: has a Population of at least 300,000 individuals and (a) has an opioid taskforce of which it is a member or operates in connection with its municipalities or others on a local or regional basis; (b) has an abatement plan that has been either adopted or is being utilized to respond to the opioid epidemic; (c) is currently either providing or is contracting with others to provide substance abuse prevention, recovery, and treatment services to its citizens; and (d) has or enters into an agreement with a majority of Municipalities (Majority is more than 50% of the Municipalities' total population) related to the expenditure of Opioid Funds. The Opioid Funds to be paid to a Qualified County will only include Opioid Funds for Municipalities whose claims are released by the Municipality or Opioid Funds for Municipalities whose claims are otherwise barred.

16. "SAMHSA" shall mean the U.S. Department of Health & Human Services, Substance Abuse and Mental Health Services Administration.

17. "Settlement" shall mean the negotiated resolution of legal or equitable claims against a Pharmaceutical Supply Chain Participant when that resolution has been jointly entered into by the State and Local Governments or a settlement class as described in (B)(1) below.

18. "State" shall mean the State of Florida.

B. Terms

1. **Only Abatement** - Other than funds used for the Administrative Costs and Expense Fund as hereinafter described in paragraph 6 and paragraph 9, respectively), all Opioid Funds shall be utilized for Approved Purposes. To accomplish this purpose, the State will either file a new action with Local Governments as Parties or add Local Governments to its existing action, sever settling defendants, and seek entry of a consent order or other order binding both the State, Local Governments, and Pharmaceutical Supply Chain Participant(s) ("Order"). The Order may be part of a class action settlement or similar device. The Order shall provide for continuing jurisdiction of a state court to address non-performance by any party under the Order. Any Local Government that objects to or refuses to be included under the Order or entry of documents necessary to effectuate a Settlement shall not be entitled to any Opioid Funds and its portion of Opioid Funds shall be distributed to, and for the benefit of, the other Local Governments.

2. **Avoid Claw Back and Recoupment** - Both the State and Local Governments wish to maximize any Settlement and Opioid Funds. In addition to committing to only using funds for the Expense Funds, Administrative Costs and Approved Purposes, both Parties will agree to utilize a percentage of funds for the core strategies highlighted in Exhibit A. Exhibit A contains the programs and strategies prioritized by the U.S. Department of Justice and/or the U.S. Department of Health & Human Services ("Core Strategies"). The State is trying to obtain the United States' agreement to limit or reduce the United States' ability to recover or recoup monies from the State and Local Government in exchange for prioritization of funds to certain projects. If no agreement is reached with the United States, then there will be no requirement that a percentage be utilized for Core Strategies.

3. **Distribution Scheme** - All Opioid Funds will initially go to the State, and then be distributed according to the following distribution scheme. The Opioid Funds will be divided into three funds after deducting costs of the Expense Fund detailed in paragraph 9 below:

- (a) City/County Fund- The city/county fund will receive 15% of all Opioid Funds to directly benefit all Counties and Municipalities. The amounts to be distributed to each County and Municipality shall be determined by the Negotiation Class Metrics or other metrics agreed upon, in writing, by a County and a Municipality. For Local Governments that are not within the definition of County or Municipality, those Local Governments may receive that government's share of the City/County Fund under the Negotiation Class Metrics, if that government executes a release as part of a Settlement. Any Local Government that is not within the definition of County or Municipality and that does not execute a release as part of a Settlement shall have its share of the City/County Fund go to the County in which it is located.
- (b) Regional Fund- The regional fund will be subdivided into two parts.
 - (i) The State will annually calculate the share of each County within the State of the regional fund utilizing the sliding scale in section 4 of the allocation contained in the Negotiation Class Metrics or other metrics that the Parties agree upon.
 - (ii) For Qualified Counties, the Qualified County's share will be paid to the Qualified County and expended on Approved Purposes, including the Core Strategies identified in Exhibit A, if applicable.
 - (iii) For all other Counties, the regional share for each County will be paid to the Managing Entities providing service for that County. The Managing Entities will be required to expend the monies on Approved Purposes, including the Core Strategies. The Managing Entities shall endeavor to the greatest extent possible to expend these monies on counties within the State that are non-Qualified Counties and to ensure that there are services in every County.
- (c) State Fund - The remainder of Opioid Funds after deducting the costs of the Expense Fund detailed in paragraph 9, the City/County Fund and the Regional Fund will be expended by the State on Approved Purposes, including the provisions related to Core Strategies, if applicable.
- (d) To the extent that Opioid Funds are not appropriated and expended in a year by the State, the State shall identify the investments where settlement funds will be deposited. Any gains, profits, or interest accrued from the deposit of the Opioid Funds to the extent that any funds are not appropriated and expended within a calendar year, shall be the sole property of the Party that was entitled to the initial deposit.

4. Regional Fund Sliding Scale- The Regional Fund shall be calculated by utilizing the following sliding scale of the Opioid Funds available in any year:

- A. Years 1-6: 40%
- B. Years 7-9: 35%
- C. Years 10-12: 34%
- D. Years 13-15: 33%
- E. Years 16-18: 30%

5. Opioid Abatement Taskforce or Council - The State will create an Opioid Abatement Taskforce or Council (sometimes hereinafter "Taskforce" or "Council") to advise the Governor, the Legislature, Florida's Department of Children and Families ("DCF"), and Local Governments on the priorities that should be addressed as part of the opioid epidemic and to review how monies have been spent and the results that have been achieved with Opioid Funds.

- (a) Size - The Taskforce or Council shall have ten Members equally balanced between the State and the Local Governments.
- (b) Appointments Local Governments - Two Municipality representatives will be appointed by or through Florida League of Cities. Two county representatives, one from a Qualified County and one from a county within the State that is not a Qualified County, will be appointed by or through the Florida Association of Counties. The final representative will alternate every two years between being a county representative (appointed by or through Florida Association of Counties) or a Municipality representative (appointed by or through the Florida League of Cities). One Municipality representative must be from a city of less than 50,000 people. One county representative must be from a county less than 200,000 people and the other county representative must be from a county whose population exceeds 200,000 people.
- (c) Appointments State -
 - (i) The Governor shall appoint two Members.
 - (ii) The Speaker of the House shall appoint one Member.
 - (iii) The Senate President shall appoint one Member.
 - (iv) The Attorney General or her designee shall be a Member.
- (d) Chair - The Attorney General or designee shall be the chair of the Taskforce or Council.
- (e) Term - Members will be appointed to serve a two-year term.

- (f) Support - DCF shall support the Taskforce or Council and the Taskforce or Council shall be administratively housed in DCF.
- (g) Meetings - The Taskforce or Council shall meet quarterly in person or virtually using communications media technology as defined in section 120.54(5)(b)(2), Florida Statutes.
- (h) Reporting - The Taskforce or Council shall provide and publish a report annually no later than November 30th or the first business day after November 30th, if November 30th falls on a weekend or is otherwise not a business day. The report shall contain information on how monies were spent the previous fiscal year by the State, each of the Qualified Counties, each of the Managing Entities, and each of the Local Governments. It shall also contain recommendations to the Governor, the Legislature, and Local Governments for priorities among the Approved Purposes for how monies should be spent the coming fiscal year to respond to the opioid epidemic.
- (i) Accountability - Prior to July 1st of each year, the State and each of the Local Governments shall provide information to DCF about how they intend to expend Opioid Funds in the upcoming fiscal year. The State and each of the Local Government shall report its expenditures to DCF no later than August 31st for the previous fiscal year. The Taskforce or Council will set other data sets that need to be reported to DCF to demonstrate the effectiveness of Approved Purposes. All programs and expenditures shall be audited annually in a similar fashion to SAMHSA programs. Local Governments shall respond and provide documents to any reasonable requests from the State for data or information about programs receiving Opioid Funds.
- (j) Conflict of Interest - All Members shall adhere to the rules, regulations and laws of Florida including, but not limited to, Florida Statute §112.311, concerning the disclosure of conflicts of interest and recusal from discussions or votes on conflicted matters.

6. **Administrative Costs**- The State may take no more than a 5% administrative fee from the State Fund ("Administrative Costs") and any Regional Fund that it administers for counties that are not Qualified Counties. Each Qualified County may take no more than a 5% administrative fee from its share of the Regional Funds.

7. **Negotiation of Non-Multistate Settlements** - If the State begins negotiations with a Pharmaceutical Supply Chain Participant that is separate and apart from a multi-state negotiation, the State shall include Local Governments that are a part of the Negotiating Committee in such negotiations. No Settlement shall be recommended or accepted without the affirmative votes of both the State and Local Government representatives of the Negotiating Committee.

8. **Negotiation of Multistate or Local Government Settlements** - To the extent practicable and allowed by other parties to a negotiation, both Parties agree to communicate with

members of the Negotiation Committee regarding the terms of any other Pharmaceutical Supply Chain Participant Settlement.

9. **Expense Fund** - The Parties agree that in any negotiation every effort shall be made to cause Pharmaceutical Supply Chain Participants to pay costs of litigation, including attorneys' fees, in addition to any agreed to Opioid Funds in the Settlement. To the extent that a fund sufficient to pay the entirety of all contingency fee contracts for Local Governments in the State of Florida is not created as part of a Settlement by a Pharmaceutical Supply Chain Participant, the Parties agree that an additional expense fund for attorneys who represent Local Governments (herein "Expense Fund") shall be created out of the City/County fund for the purpose of paying the hard costs of a litigating Local Government and then paying attorneys' fees.

- (a) The Source of Funds for the Expense Fund- Money for the Expense Fund shall be sourced exclusively from the City/County Fund.
- (b) The Amount of the Expense Fund- The State recognizes the value litigating Local Governments bring to the State of Florida in connection with the Settlement because their participation increases the amount Incentive Payments due from each Pharmaceutical Supply Chain Participant. In recognition of that value, the amount of funds that shall be deposited into the Expense fund shall be contingent upon on the percentage of litigating Local Government participation in the Settlement, according to the following table:

Litigating Local Government Participation in the Settlement (by percentage of the population)	Amount that shall be paid into the Expense Fund from (and as a percentage of) the City/County fund
96 to 100%	10%
91 to 95%	7.5%
86 to 90%	5%
85%	2.5%
Less than 85%	0%

If fewer than 85% percent of the litigating Local Governments (by population) participate, then the Expense Fund shall not be funded, and this Section of the MOU shall be null and void.

- (c) The Timing of Payments into the Expense Fund- Although the amount of the Expense Fund shall be calculated based on the entirety of payments due to the City/County fund over a ten to eighteen year period, the Expense Fund shall be funded entirely from payments made by Pharmaceutical Supply Chain Participants during the first two years of the Settlement. Accordingly, to offset the amounts being paid from the City/County to the Expense Fund in the first two years, Counties or Municipalities may borrow from the Regional Fund during the first two years and pay the borrowed amounts back to the Regional Fund during years three, four, and five.

For the avoidance of doubt, the following provides an illustrative example regarding the calculation of payments and amounts that may be borrowed under the terms of this MOU, consistent with the provisions of this Section:

Opioid Funds due to State of Florida and Local Governments (over 10 to 18 years):	\$1,000
Litigating Local Government Participation:	100%
City/County Fund (over 10 to 18 years):	\$150
Expense Fund (paid over 2 years):	\$15
Amount Paid to Expense Fund in 1st year:	\$7.5
Amount Paid to Expense Fund in 2nd year:	\$7.5
Amount that may be borrowed from Regional Fund in 1st year:	\$7.5
Amount that may be borrowed from Regional Fund in 2nd year:	\$7.5
Amount that must be paid back to Regional Fund in 3rd year:	\$5
Amount that must be paid back to Regional Fund in 4th year:	\$5
Amount that must be paid back to Regional Fund in 5th year:	\$5

- (d) Creation of and Jurisdiction over the Expense Fund- The Expense Fund shall be established, consistent with the provisions of this Section of the MOU, by order of the Circuit Court of the Sixth Judicial Circuit in and for Pasco County, West Pasco Division New Port Richey, Florida, in the matter of *The State of Florida, Office of the Attorney General, Department of Legal Affairs v. Purdue Pharma L.P., et al.*, Case No. 2018-CA-001438 (the "Court"). The Court shall have jurisdiction over the Expense Fund, including authority to allocate and disburse amounts from the Expense Fund and to resolve any disputes concerning the Expense Fund.
- (e) Allocation of Payments to Counsel from the Expense Fund- As part of the order establishing the Expense Fund, counsel for the litigating Local Governments shall seek to have the Court appoint a third-neutral to serve as a special master for purposes of allocating the Expense Fund. Within 30 days of entry of the order appointing a special master for the Expense Fund, any counsel who intend to seek an award from the Expense Fund shall provide the copies of their contingency fee contracts to the special master. The special master shall then build a mathematical model, which shall be based on each litigating Local Government's share under the Negotiation Class Metrics and the rate set forth in their contingency contracts, to calculate a proposed award for each litigating Local Government who timely provided a copy of its contingency contract.

10. **Dispute resolution**- Any one or more of the Local Governments or the State may object to an allocation or expenditure of Opioid Funds solely on the basis that the allocation or expenditure at issue (a) is inconsistent with the Approved Purposes; (b) is inconsistent with the distribution scheme as provided in paragraph 3, or (c) violates the limitations set forth herein with respect to administrative costs or the Expense Fund. There shall be no other basis for bringing an objection to the approval of an allocation or expenditure of Opioid Funds.

Schedule A

Core Strategies

States and Qualifying Block Grantees shall choose from among the abatement strategies listed in Schedule B. However, priority shall be given to the following core abatement strategies (“**Core Strategies**”)[, such that a minimum of __% of the [aggregate] state-level abatement distributions shall be spent on [one or more of] them annually].¹

A. Naloxone or other FDA-approved drug to reverse opioid overdoses

1. Expand training for first responders, schools, community support groups and families; and
2. Increase distribution to individuals who are uninsured or whose insurance does not cover the needed service.

B. Medication-Assisted Treatment (“MAT”) Distribution and other opioid-related treatment

1. Increase distribution of MAT to non-Medicaid eligible or uninsured individuals;
2. Provide education to school-based and youth-focused programs that discourage or prevent misuse;
3. Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders; and
4. Treatment and Recovery Support Services such as residential and inpatient treatment, intensive outpatient treatment, outpatient therapy or counseling, and recovery housing that allow or integrate medication with other support services.

C. Pregnant & Postpartum Women

1. Expand Screening, Brief Intervention, and Referral to Treatment (“SBIRT”) services to non-Medicaid eligible or uninsured pregnant women;
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for women with co-occurring Opioid Use Disorder (“OUD”) and other Substance Use Disorder (“SUD”)/Mental Health disorders for uninsured individuals for up to 12 months postpartum; and
3. Provide comprehensive wrap-around services to individuals with Opioid Use Disorder (OUD) including housing, transportation, job placement/training, and childcare.

D. Expanding Treatment for Neonatal Abstinence Syndrome

1. Expand comprehensive evidence-based and recovery support for NAS babies;
2. Expand services for better continuum of care with infant-need dyad; and
3. Expand long-term treatment and services for medical monitoring of NAS babies and their families.

¹ As used in this Schedule A, words like “expand,” “fund,” “provide” or the like shall not indicate a preference for new or existing programs. Priorities will be established through the mechanisms described in the Term Sheet.

E. Expansion of Warm Hand-off Programs and Recovery Services

1. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments;
2. Expand warm hand-off services to transition to recovery services;
3. Broaden scope of recovery services to include co-occurring SUD or mental health conditions. ;
4. Provide comprehensive wrap-around services to individuals in recovery including housing, transportation, job placement/training, and childcare; and
5. Hire additional social workers or other behavioral health workers to facilitate expansions above.

F. Treatment for Incarcerated Population

1. Provide evidence-based treatment and recovery support including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system; and
2. Increase funding for jails to provide treatment to inmates with OUD.

G. Prevention Programs

1. Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco);
2. Funding for evidence-based prevention programs in schools.;
3. Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the 2016 CDC guidelines, including providers at hospitals (academic detailing);
4. Funding for community drug disposal programs; and
5. Funding and training for first responders to participate in pre-arrest diversion programs, post-overdose response teams, or similar strategies that connect at-risk individuals to behavioral health services and supports.

H. Expanding Syringe Service Programs

1. Provide comprehensive syringe services programs with more wrap-around services including linkage to OUD treatment, access to sterile syringes, and linkage to care and treatment of infectious diseases.

I. Evidence-based data collection and research analyzing the effectiveness of the abatement strategies within the State.

Schedule B

Approved Uses

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:²

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
6. Treatment of trauma for individuals with OUD (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
7. Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions.
8. Training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions.
10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SUD or mental health conditions, including but not limited to training,

² As used in this Schedule B, words like “expand,” “fund,” “provide” or the like shall not indicate a preference for new or existing programs. Priorities will be established through the mechanisms described in the Term Sheet.

scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.

12. [Intentionally Blank – to be cleaned up later for numbering]

13. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.

14. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.

15. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in treatment for or recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
2. Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, community navigators, case management, and connections to community-based services.
3. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.
4. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved medication with other support services.
5. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
6. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.
7. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
8. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.

9. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
10. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family.
11. Training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.
12. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
13. Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans.
14. Create and/or support recovery high schools.
15. Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)

Provide connections to care for people who have – or at risk of developing – OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid.
3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments.
6. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
7. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically-appropriate follow-up care through a bridge clinic or similar approach.

8. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
9. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
10. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.
11. Expand warm hand-off services to transition to recovery services.
12. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
13. Develop and support best practices on addressing OUD in the workplace.
14. Support assistance programs for health care providers with OUD.
15. Engage non-profits and the faith community as a system to support outreach for treatment.
16. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. “Naloxone Plus” strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or

- f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions
4. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are incarcerated in jail or prison.
5. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are leaving jail or prison have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome (NAS), through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women – or women who could become pregnant – who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum.
3. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions.
4. Expand comprehensive evidence-based treatment and recovery support for NAS babies; expand services for better continuum of care with infant-need dyad; expand long-term treatment and services for medical monitoring of NAS babies and their families.

5. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
6. Child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
7. Enhanced family supports and child care services for parents with OUD and any co-occurring SUD/MH conditions.
8. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
9. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including but not limited to parent skills training.
10. Support for Children's Services – Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund medical provider education and outreach regarding best prescribing practices for opioids consistent with Guidelines for Prescribing Opioids for Chronic Pain from the U.S. Centers for Disease Control and Prevention, including providers at hospitals (academic detailing).
2. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or

c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules.

6. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules.

7. Increase electronic prescribing to prevent diversion or forgery.

8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund media campaigns to prevent opioid misuse.

2. Corrective advertising or affirmative public education campaigns based on evidence.

3. Public education relating to drug disposal.

4. Drug take-back disposal or destruction programs.

5. Fund community anti-drug coalitions that engage in drug prevention efforts.

6. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction – including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).

7. Engage non-profits and faith-based communities as systems to support prevention.

8. Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.

9. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.

10. Create of support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.

11. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.

12. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address

mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, individuals at high risk of overdose, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public.
2. Public health entities provide free naloxone to anyone in the community
3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.
8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs.
10. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
11. Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
12. Provide training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions.
13. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items in sections C, D, and H relating to first responders, support the following:

1. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
2. Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitation, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Statewide, regional, local, or community regional planning to identify root causes of addiction and overdose, goals for reducing harms related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services; to support training and technical assistance; or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
2. A dashboard to share reports, recommendations, or plans to spend opioid settlement funds; to show how opioid settlement funds have been spent; to report program or strategy outcomes; or to track, share, or visualize key opioid-related or health-related indicators and supports as identified through collaborative statewide, regional, local, or community processes.
3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, data collection, and evaluation of programs and strategies described in this opioid abatement strategy list.
2. Research non-opioid treatment of chronic pain.
3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
4. Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
5. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
6. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
7. Epidemiological surveillance of OUD-related behaviors in critical populations including individuals entering the criminal justice system, including but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.
8. Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.
9. Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.

RESOLUTION NO. [INSERT]

A Resolution authorizing [City/County] (herein referred to as this "Governmental Unit") to join with the State of Florida and other local governmental units as a participant in the Florida Memorandum of Understanding and Formal Agreements implementing a Unified Plan.

WHEREAS, the [City/County] has suffered harm from the opioid epidemic;

WHEREAS, the [City/County] recognizes that the entire State of Florida has suffered harm as a result from the opioid epidemic;

WHEREAS, the State of Florida has filed an action pending in Pasco County, Florida, and a number of Florida Cities and Counties have also filed an action *In re: National Prescription Opiate Litigation*, MDL No. 2804 (N.D. Ohio) (the "Opioid Litigation") and [City/County] [is/is not] a litigating participant in that action;

WHEREAS, the State of Florida and lawyers representing certain various local governments involved in the Opioid Litigation have proposed a unified plan for the allocation and use of prospective settlement dollars from opioid related litigation;

WHEREAS, the Florida Memorandum of Understanding (the "Florida Plan") sets forth sets forth a framework of a unified plan for the proposed allocation and use of opioid settlement proceeds and it is anticipated that formal agreements implementing the Florida Plan will be entered into at a future date; and,

WHEREAS, participation in the Florida Plan by a large majority of Florida cities and counties will materially increase the amount of funds to Florida and should improve Florida's relative bargaining position during additional settlement negotiations;

WHEREAS, failure to participate in the Florida Plan will reduce funds available to the State, [City/County], and every other Florida city and county;

NOW, THEREFORE, BE IT RESOLVED BY THIS GOVERNMENTAL UNIT:

SECTION 1. That this Governmental Unit finds that participation in the Florida Plan would be in the best interest of the Governmental Unit and its citizens in that such a plan ensures that almost all of the settlement funds go to abate and resolve the opioid epidemic and each and every city and county receives funds for the harm that it has suffered.

SECTION 2. That this Governmental Unit hereby expresses its support of a unified plan for the allocation and use of opioid settlement proceeds as generally described in the Florida Plan, attached hereto as Exhibit "A."

SECTION 3. That [official name] is hereby expressly authorized to execute the Florida Plan in substantially the form contained in Exhibit "A."

SECTION 4. That [official name] is hereby authorized to execute the any formal agreements implementing a unified plan for the allocation and use of opioid settlement proceeds that is not substantially inconsistent with the Florida Plan and this Resolution.

SECTION 5. That the Clerk be and hereby is instructed to record this Resolution in the appropriate record book upon its adoption.

SECTION 6. The clerk of this Governmental Unit is hereby directed to furnish a certified copy of this Ordinance/Resolution to the Florida

[Florida League of Cities/Florida Association of Counties]

Attorney General Ashley Moody
c/o John M. Guard
The Capitol,
PL-01
Tallahassee, FL 32399-1050

SECTION 7. This Resolution shall take effect immediately upon its adoption.

Adopted this day of , _____, 2021.

(Mayor/Commissioner/etc.)

ATTEST: _____

City/County Fund	15%
Regional Fund	35%
Scenario 1	
City/County Fund Scenario 1	
1	\$ 19,500,000.00
Regional Fund Scenario 1	\$ 45,500,000.00
Scenario 2	\$ 100,000,000.00
City/County Fund Scenario 2	
2	\$ 15,000,000.00
Regional Fund Scenario 2	\$ 35,000,000.00
Scenario 3	\$ 70,000,000.00
City/County Fund Scenario 3	
3	\$ 10,500,000.00
Regional Fund Scenario 3	\$ 24,500,000.00

County	Allocated Subdivisions	Overall Total %	Allocated % by entity	Scenario 1 City/County Fund	Scenario 1 Regional Fund	Scenario 2 City/County Fund	Scenario 2 Regional Fund	Scenario 3 City/County Fund	Scenario 3 Regional Fund
Alachua	Alachua County	1.241060164449%	0.821689546303%	\$ 160,229.46	\$ 564,682.37	\$ 123,253.43	\$ 434,371.06	\$ 86,277.40	\$ 304,059.74
	Alachua		0.013113332457%	\$ 2,557.10		\$ 1,967.00		\$ 1,376.90	
	Archer		0.000219705515%	\$ 42.84		\$ 32.96		\$ 23.07	
	Gainesville		0.381597611347%	\$ 74,411.53		\$ 57,239.64		\$ 40,067.75	
	Hawthorne		0.000270546460%	\$ 52.76		\$ 40.58		\$ 28.41	
	High Springs		0.011987568663%	\$ 2,337.58		\$ 1,798.14		\$ 1,258.69	
	La Crosse		0.000975056706%	\$ 190.14		\$ 146.26		\$ 102.38	
	Micanopy		0.002113530737%	\$ 412.14		\$ 317.03		\$ 221.92	
	Newberry		0.006102729215%	\$ 1,190.03		\$ 915.41		\$ 640.79	
	Waldo		0.002988771299%	\$ 582.80		\$ 448.31		\$ 313.82	
Baker	Baker County	0.193173804130%	0.169449240037%	\$ 33,042.60	\$ 87,894.08	\$ 25,417.39	\$ 67,610.83	\$ 17,792.17	\$ 47,327.58
	Glen St. Mary		0.000096234647%	\$ 18.77		\$ 14.44		\$ 10.10	
	Macclesney		0.023628329446%	\$ 4,607.52		\$ 3,544.25		\$ 2,480.97	
Bay	Bay County	0.839656373312%	0.508772605155%	\$ 99,210.66	\$ 382,043.65	\$ 76,315.89	\$ 293,879.73	\$ 53,421.12	\$ 205,715.81
	Callaway		0.024953835527%	\$ 4,866.00		\$ 3,743.07		\$ 2,620.15	
	Lynn Haven		0.039205632015%	\$ 7,645.10		\$ 5,880.84		\$ 4,116.59	
	Mexico Beach		0.009614292988%	\$ 1,094.79		\$ 842.14		\$ 589.50	
	Panama City		0.155153855969%	\$ 30,255.00		\$ 23,273.08		\$ 16,291.15	
	Panama City Beach		0.080897023117%	\$ 15,774.92		\$ 12,134.55		\$ 8,494.19	
	Parker		0.008704696178%	\$ 1,697.42		\$ 1,305.70		\$ 913.99	
	Springfield		0.016354442736%	\$ 3,189.12		\$ 2,453.17		\$ 1,717.22	
Bradford	Bradford County	0.189484204081%	0.151424309090%	\$ 29,527.74	\$ 86,215.31	\$ 22,713.65	\$ 66,319.47	\$ 15,899.55	\$ 46,423.63
	Brookier		0.000424885045%	\$ 82.85		\$ 63.73		\$ 44.61	
	Hampton		0.002839829959%	\$ 553.77		\$ 425.97		\$ 298.18	
	Lawley		0.003400896108%	\$ 663.17		\$ 510.13		\$ 357.09	
	Starke		0.031392468132%	\$ 6,121.53		\$ 4,708.87		\$ 3,296.21	
Brevard	Brevard County	3.878799180444%	2.323027668525%	\$ 452,989.42	\$ 1,764,853.63	\$ 348,453.40	\$ 1,357,579.71	\$ 243,917.38	\$ 950,305.80
	Cape Canaveral		0.045590750209%	\$ 8,884.35		\$ 6,834.11		\$ 4,783.88	
	Cocoa		0.1492454114123%	\$ 29,102.86		\$ 22,386.81		\$ 15,670.77	
	Cocoa Beach		0.084363286155%	\$ 16,450.84		\$ 12,654.49		\$ 8,858.15	
	Grant-Valkaria		0.000321387406%	\$ 62.67		\$ 48.21		\$ 33.75	
	Indianalantic		0.024136738902%	\$ 4,706.66		\$ 3,620.51		\$ 2,534.36	
	Indian Harbour Beach		0.021089913665%	\$ 4,112.53		\$ 3,163.49		\$ 2,214.44	
	Malabar		0.002505732131%	\$ 488.62		\$ 375.86		\$ 263.10	
	Melbourne		0.383104682233%	\$ 74,705.41		\$ 57,465.70		\$ 40,225.99	
	Melbourne Beach		0.012091066302%	\$ 2,357.76		\$ 1,813.66		\$ 1,269.56	
	Melbourne Village		0.003782203200%	\$ 737.53		\$ 567.33		\$ 397.13	
	Palm Bay		0.404817397481%	\$ 78,939.39		\$ 60,722.61		\$ 42,505.83	
	Rockledge		0.000127102364%	\$ 24.78		\$ 19.07		\$ 13.35	
	Satellite Beach		0.096603243798%	\$ 18,837.63		\$ 14,490.49		\$ 10,143.34	
	Titusville		0.035975416224%	\$ 7,015.21		\$ 5,396.31		\$ 3,777.42	
	West Melbourne		0.240056418924%	\$ 46,811.00		\$ 36,008.46		\$ 25,205.92	
Broward	West Melbourne		0.051997577066%	\$ 10,139.53		\$ 7,799.64		\$ 5,459.75	
Broward	Broward County	9.057962672578%	3.966403576878%	\$ 773,448.70	\$ 4,121,373.02	\$ 594,960.54	\$ 3,170,286.94	\$ 416,472.38	\$ 2,219,200.85
	Coconut Creek		0.101317194489%	\$ 19,720.69		\$ 15,169.76		\$ 10,618.83	
	Cooper City		0.073935445073%	\$ 14,417.41		\$ 11,090.32		\$ 7,763.22	
	Coral Springs		0.323406517664%	\$ 63,064.27		\$ 48,510.98		\$ 33,957.68	
	Dania Beach		0.017807041180%	\$ 3,472.37		\$ 2,671.06		\$ 1,869.74	
	Davie		0.266922271533%	\$ 52,049.83		\$ 40,038.33		\$ 28,026.83	
	Deerfield Beach		0.202432247255%	\$ 39,472.53		\$ 30,363.48		\$ 21,254.44	
	Fort Lauderdale		0.830581264531%	\$ 161,963.35		\$ 124,587.19		\$ 87,211.03	
	Hallandale Beach		0.154950491814%	\$ 30,215.35		\$ 23,242.57		\$ 16,769.80	
	Hillsboro Beach		0.012407006463%	\$ 2,419.37		\$ 1,861.05		\$ 1,302.74	
	Hollywood		0.520164608456%	\$ 101,432.10		\$ 78,024.69		\$ 54,617.28	
	Lauderdale-By-The-Sea		0.022807611325%	\$ 4,447.48		\$ 3,421.94		\$ 2,394.80	
	Lauderdale Lakes		0.062625150435%	\$ 12,211.90		\$ 9,393.77		\$ 6,575.64	
	Lauderhill		0.144382838130%	\$ 28,154.65		\$ 21,657.43		\$ 15,160.20	
	Lazy Lake		0.000021788977%	\$ 4.25		\$ 3.27		\$ 2.29	
	Lighthouse Point		0.029131861803%	\$ 5,680.71		\$ 4,369.78		\$ 3,058.85	
	Margate		0.143683775129%	\$ 28,018.34		\$ 21,552.57		\$ 15,086.80	
	Miramar		0.279280208199%	\$ 54,459.64		\$ 41,892.03		\$ 29,324.42	
	North Lauderdale		0.066069624496%	\$ 12,883.58		\$ 9,910.44		\$ 6,937.31	
	Oakland Park		0.100430840699%	\$ 19,584.01		\$ 15,064.63		\$ 10,545.24	
	Ocean Breeze		0.005381877237%	\$ 1,049.47		\$ 807.28		\$ 565.10	
	Parkland		0.045804060448%	\$ 8,931.79		\$ 6,870.61		\$ 4,809.43	
	Pembroke Park		0.024597938008%	\$ 4,796.60		\$ 3,689.69		\$ 2,582.78	
	Pembroke Pines		0.462832363603%	\$ 90,252.31		\$ 69,424.85		\$ 48,597.40	
	Plantation		0.213918775664%	\$ 41,714.15		\$ 32,087.81		\$ 22,461.47	
	Pompano Beach		0.335472163493%	\$ 65,417.07		\$ 50,320.82		\$ 35,234.58	
	Sea Ranch Lakes		0.005024174870%	\$ 979.71		\$ 753.63		\$ 527.54	
	Southwest Ranches		0.025979723178%	\$ 5,066.05		\$ 3,896.96		\$ 2,727.87	
	Sunrise		0.286071106146%	\$ 55,783.87		\$ 42,910.67		\$ 30,037.47	
	Tamarac		0.134492458472%	\$ 26,226.03		\$ 20,173.87		\$ 14,121.71	
	Weston		0.138637811283%	\$ 27,034.37		\$ 20,795.67		\$ 14,556.97	
	West Park		0.02953115352%	\$ 5,762.86		\$ 4,432.97		\$ 3,103.08	
	Wilton Manors		0.031630331127%	\$ 6,167.91		\$ 4,744.55		\$ 3,321.18	
Calhoun	Calhoun County	0.047127740781%	0.03866087128%	\$ 7,578.89	\$ 21,443.12	\$ 5,829.91	\$ 16,494.71	\$ 4,080.94	\$ 11,546.30
	Altha		0.000366781107%	\$ 71.52		\$ 55.02		\$ 38.51	
	Blountstown		0.00789668293%	\$ 1,539.85		\$ 1,184.50		\$ 829.15	
Charlotte	Charlotte County	0.73746233376%	0.690225755587%	\$ 134,594.02	\$ 335,492.54	\$ 103,533.86	\$ 258,071.18	\$ 72,473.70	\$ 180,649.83
	Punta Gorda		0.047120477789%	\$ 9,188.49		\$ 7,068.07		\$ 4,947.65	
Citrus	Citrus County	0.969645776606%	0.929715661117%	\$ 181,294.55	\$ 441,188.83	\$ 139,457.35	\$ 339,376.02	\$ 97,620.14	\$ 237,563.22
	Crystal River		0.021928789266%	\$ 4,276.11		\$ 3,289.32		\$ 2,302.52	
	Inverness		0.018001326222%	\$ 3,510.26		\$ 2,700.20		\$ 1,890.14	
Clay	Clay County	1.193429461456%	1.055764891131%	\$ 205,874.15	\$ 543,010.40	\$ 158,364.73	\$ 417,700.31	\$ 110,855.31	\$ 292,390.22
	Green Cove Springs		0.057762577142%	\$ 11,263.70		\$ 8,664.39		\$ 6,065.07	
	Keystone Heights		0.00075353443%	\$ 146.94		\$ 113.03		\$ 79.12	
	Orange Park		0.078589207339%	\$ 15,324.90		\$ 11,788.38		\$ 8,251.87	
	Penney Farms		0.000561066149%	\$ 109.41		\$ 84.16		\$ 58.91	
Collier	Collier County	1.55133376427%	1.354673336030%	\$ 264,161.30	\$ 705,856.69	\$ 203,201.00	\$ 542,966.68	\$ 142,240.70	\$ 380,076.68
	Everglades		0.000148891341%	\$ 29.03		\$ 22.33		\$ 15.63	
	Mario Island		0.062094952003%	\$ 12,108.52		\$ 9,314.24		\$ 6,519.97	
	Naples		0.134416197054%	\$ 26,211.16		\$ 20,162.43		\$ 14,113.70	
Columbia		0.446781150792%		\$ 203,285.42	\$ 503,285.42	\$ 156,373.40	\$ 396,373.40	\$ 109,461.38	\$ 271,912.02

	Columbia County	0.341887201373%	\$ 66,668.00	\$ 51,283.08	\$ 35,898.16
	Fort White	0.000236047247%	\$ 46.03	\$ 35.41	\$ 24.78
	Lake City	0.104659717920%	\$ 20,408.64	\$ 15,698.96	\$ 10,989.27
DeSoto	0.113640407802%	\$ 21,889.51	\$ 14,532.70	\$ 39,774.14	\$ 27,841.90
	DeSoto County	0.096884687466%	\$ 18,892.51	\$ 14,532.70	\$ 10,172.89
	Arcadia	0.016755723056%	\$ 3,267.37	\$ 2,513.36	\$ 1,759.35
Dixie	0.103744580900%	\$ 19,270.31	\$ 14,823.31	\$ 36,310.60	\$ 25,417.42
	Dixie County	0.098822087921%	\$ 19,270.31	\$ 14,823.31	\$ 10,376.32
	Cross City	0.004639236282%	\$ 904.65	\$ 695.89	\$ 487.12
	Horseshoe Beach	0.000281440949%	\$ 54.88	\$ 42.22	\$ 29.55
Duval	5.434975156935%	\$ 1,027,761.16	\$ 790,585.51	\$ 1,902,241.30	\$ 1,331,568.91
	Jacksonville	5.270570064997%	\$ 1,027,761.16	\$ 790,585.51	\$ 553,409.86
	Atlantic Beach	0.038891507601%	\$ 7,583.84	\$ 5,833.73	\$ 4,083.61
	Baldwin	0.002251527589%	\$ 439.05	\$ 337.73	\$ 236.41
	Jacksonville Beach	0.100447182431%	\$ 19,587.20	\$ 15,067.08	\$ 10,546.95
	Neptune Beach	0.022814874318%	\$ 4,448.90	\$ 3,422.23	\$ 2,395.56
Escambia	1.341634445244%	\$ 196,142.87	\$ 150,879.13	\$ 469,572.06	\$ 328,700.44
	Escambia County	1.005860871574%	\$ 196,142.87	\$ 150,879.13	\$ 105,615.39
	Century	0.005136751249%	\$ 1,001.67	\$ 770.51	\$ 539.36
	Pensacola	0.330636826212%	\$ 64,474.18	\$ 49,595.52	\$ 34,716.87
Flagler	0.389864712244%	\$ 54,552.41	\$ 41,963.39	\$ 136,452.65	\$ 95,516.85
	Flagler County	0.279755934409%	\$ 54,552.41	\$ 41,963.39	\$ 29,374.37
	Beverly Beach	0.000154338585%	\$ 30.10	\$ 23.15	\$ 16.21
	Bunnell	0.009501809575%	\$ 1,852.85	\$ 1,425.27	\$ 997.69
	Flagler Beach	0.015482883669%	\$ 3,019.16	\$ 2,322.43	\$ 1,625.70
	Marineland	0.000114392127%	\$ 22.31	\$ 17.16	\$ 12.01
	Palm Coast	0.084857169626%	\$ 16,547.15	\$ 12,728.58	\$ 8,910.00
Franklin	0.049911282550%	\$ 9,019.60	\$ 6,938.15	\$ 17,468.95	\$ 12,228.26
	Franklin County	0.046254365966%	\$ 9,019.60	\$ 6,938.15	\$ 4,856.71
	Apalachicola	0.001768538606%	\$ 344.87	\$ 265.28	\$ 185.70
	Carabelle	0.001888377978%	\$ 368.23	\$ 283.26	\$ 198.28
Gadsden	0.123656074077%	\$ 17,591.30	\$ 13,531.77	\$ 43,279.63	\$ 30,295.74
	Gadsden County	0.090211810642%	\$ 17,591.30	\$ 13,531.77	\$ 9,472.24
	Chattahoochee	0.004181667729%	\$ 815.43	\$ 627.25	\$ 439.08
	Greensboro	0.000492067723%	\$ 95.95	\$ 73.81	\$ 51.67
	Gretna	0.002240631010%	\$ 436.92	\$ 336.09	\$ 235.27
	Havana	0.005459954403%	\$ 1,064.69	\$ 818.99	\$ 573.30
	Midway	0.001202025131%	\$ 234.39	\$ 180.30	\$ 126.21
	Quincy	0.019867915223%	\$ 3,874.24	\$ 2,980.19	\$ 2,086.13
Gilchrist	0.064333769355%	\$ 11,948.48	\$ 9,191.14	\$ 22,516.82	\$ 15,761.77
	Gilchrist County	0.061274233881%	\$ 11,948.48	\$ 9,191.14	\$ 6,433.79
	Bell	0.000099866143%	\$ 19.47	\$ 14.98	\$ 10.49
	Fanning Springs	0.000388570084%	\$ 75.77	\$ 58.29	\$ 40.80
	Trenton	0.002571099247%	\$ 501.36	\$ 385.66	\$ 269.97
Glades	0.040612836758%	\$ 7,881.97	\$ 6,063.06	\$ 14,214.49	\$ 9,950.15
	Glades County	0.040420367464%	\$ 7,881.97	\$ 6,063.06	\$ 4,244.14
	Moore Haven	0.000192469294%	\$ 37.53	\$ 28.87	\$ 20.21
Gulf	0.059914238858%	\$ 10,669.57	\$ 8,207.36	\$ 20,969.98	\$ 14,678.99
	Gulf County	0.054715751905%	\$ 10,669.57	\$ 8,207.36	\$ 5,745.15
	Port St. Joe	0.004817179591%	\$ 939.35	\$ 722.58	\$ 505.80
	Wewahatchka	0.000381307092%	\$ 74.35	\$ 57.20	\$ 40.04
Hamilton	0.047941195910%	\$ 7,569.33	\$ 5,822.56	\$ 16,779.42	\$ 11,745.59
	Hamilton County	0.038817061931%	\$ 7,569.33	\$ 5,822.56	\$ 4,075.79
	Jasper	0.004869836285%	\$ 949.62	\$ 730.48	\$ 511.33
	Jennings	0.002623755940%	\$ 511.63	\$ 393.56	\$ 275.49
	White Springs	0.001630541754%	\$ 317.96	\$ 244.58	\$ 171.21
Hardee	0.067110048132%	\$ 11,329.56	\$ 8,715.05	\$ 23,488.52	\$ 16,441.96
	Hardee County	0.058100306280%	\$ 11,329.56	\$ 8,715.05	\$ 6,100.53
	Bowling Green	0.001797590575%	\$ 350.53	\$ 269.64	\$ 188.75
	Wauchula	0.006667426860%	\$ 1,300.15	\$ 1,000.11	\$ 700.08
	Zolfo Springs	0.000544724417%	\$ 106.22	\$ 81.71	\$ 57.20
Hendry	0.144460915297%	\$ 23,818.70	\$ 18,322.08	\$ 50,561.32	\$ 35,392.92
	Hendry County	0.122147187443%	\$ 23,818.70	\$ 18,322.08	\$ 12,825.45
	Clewiston	0.017589151414%	\$ 3,429.88	\$ 2,638.37	\$ 1,846.86
	LaBelle	0.004724576440%	\$ 921.29	\$ 708.69	\$ 496.08
Hernando	1.510075949110%	\$ 282,266.71	\$ 217,128.24	\$ 528,526.58	\$ 369,968.61
	Hernando County	1.447521612849%	\$ 282,266.71	\$ 217,128.24	\$ 151,989.77
	Brooksville	0.061319627583%	\$ 11,957.33	\$ 9,197.94	\$ 6,438.56
	Weeki Wachee	0.001234708678%	\$ 240.77	\$ 185.21	\$ 129.64
Highlands	0.357188510237%	\$ 56,086.24	\$ 43,143.26	\$ 125,015.98	\$ 87,511.19
	Highlands County	0.287621754086%	\$ 56,086.24	\$ 43,143.26	\$ 30,200.28
	Avon Park	0.025829016090%	\$ 5,036.66	\$ 3,874.35	\$ 2,712.05
	Lake Placid	0.005565267790%	\$ 1,085.23	\$ 834.79	\$ 584.35
	Sebring	0.038172471371%	\$ 7,443.63	\$ 5,725.87	\$ 4,008.11
Hillsborough	8.710984113657%	\$ 1,272,006.68	\$ 978,466.68	\$ 3,048,844.44	\$ 2,134,191.11
	Hillsborough County	6.523111204400%	\$ 1,272,006.68	\$ 978,466.68	\$ 684,926.68
	Plant City	0.104218491142%	\$ 20,322.61	\$ 15,632.77	\$ 10,942.94
	Tampa	1.975671881253%	\$ 385,256.02	\$ 296,350.78	\$ 207,445.55
	Temple Terrace	0.107980721113%	\$ 21,056.24	\$ 16,197.11	\$ 11,337.98
Holmes	0.081612427851%	\$ 13,026.98	\$ 10,020.75	\$ 28,564.35	\$ 19,995.04
	Holmes County	0.066805002459%	\$ 13,026.98	\$ 10,020.75	\$ 7,014.53
	Bonifay	0.006898026863%	\$ 1,345.12	\$ 1,034.70	\$ 724.29
	Esto	0.006269778036%	\$ 1,222.61	\$ 940.47	\$ 658.33
	Noma	0.001278286631%	\$ 249.27	\$ 191.74	\$ 134.22
	Ponce de Leon	0.000179759057%	\$ 35.05	\$ 26.96	\$ 18.87
	Westville	0.000179759057%	\$ 35.05	\$ 26.96	\$ 18.87
Indian River	0.753076058781%	\$ 121,596.43	\$ 93,535.72	\$ 263,576.62	\$ 184,503.63
	Indian River County	0.623571460217%	\$ 121,596.43	\$ 93,535.72	\$ 65,475.03
	Fellsmere	0.004917045734%	\$ 958.82	\$ 737.56	\$ 516.29
	Indian River shores	0.02532422382%	\$ 4,937.87	\$ 3,798.36	\$ 2,658.85
	Orchid	0.000306861421%	\$ 59.84	\$ 46.03	\$ 32.22
	Sebastian	0.038315915467%	\$ 7,471.60	\$ 5,747.39	\$ 4,023.17
	Vero Beach	0.060642353558%	\$ 11,825.26	\$ 9,096.35	\$ 6,367.45
Jackson	0.158936058795%	\$ 14,666.68	\$ 11,282.06	\$ 55,627.62	\$ 38,939.33
	Jackson County	0.075213731704%	\$ 14,666.68	\$ 11,282.06	\$ 7,897.44
	Afford	0.000303229925%	\$ 59.13	\$ 45.48	\$ 31.84
	Bascom	0.000061735434%	\$ 12.04	\$ 9.26	\$ 6.48
	Campbellton	0.001648699234%	\$ 321.50	\$ 247.30	\$ 173.11
	Cottondale	0.001093080329%	\$ 213.15	\$ 163.96	\$ 114.77
	Graceville	0.002794436257%	\$ 544.92	\$ 419.17	\$ 293.42
	Grandridge	0.000030867717%	\$ 6.02	\$ 4.63	\$ 3.24
	Greenwood	0.001292812616%	\$ 252.10	\$ 193.92	\$ 135.75
	Jacob City	0.000481173235%	\$ 93.83	\$ 72.18	\$ 50.52
	Malone	0.000092603151%	\$ 18.06	\$ 13.89	\$ 9.72
	Marianna	0.073519638768%	\$ 14,336.33	\$ 11,027.95	\$ 7,719.56
	Sneads	0.002404050426%	\$ 468.79	\$ 360.61	\$ 252.43
Jefferson	0.040821647784%	\$ 7,328.91	\$ 5,637.63	\$ 14,287.58	\$ 10,001.30
	Jefferson County	0.037584169001%	\$ 7,328.91	\$ 5,637.63	\$ 3,946.34
	Monticello	0.003237478783%	\$ 631.31	\$ 485.62	\$ 339.94
Lafayette	0.031911772076%	\$ 6,153.40	\$ 4,733.38	\$ 11,169.12	\$ 7,818.38
	Lafayette County	0.031555885457%	\$ 6,153.40	\$ 4,733.38	\$ 3,313.37
	Mayo	0.000355886619%	\$ 69.40	\$ 53.38	\$ 37.37
Lake	1.139211224519%	\$ 147,703.50	\$ 113,618.07	\$ 398,723.93	\$ 279,106.75
	Lake County	0.757453827343%	\$ 147,703.50	\$ 113,618.07	\$ 79,532.65
	Altavilla	0.002727253579%	\$ 531.81	\$ 409.09	\$ 286.36
	Clermont	0.079909163209%	\$ 14,802.29	\$ 11,386.37	\$ 7,970.46
	Eustis	0.041929254098%	\$ 8,176.20	\$ 6,289.39	\$ 4,402.57
	Fruitland Park	0.008381493024%	\$ 1,634.39	\$ 1,257.22	\$ 880.06
	Groveland	0.026154034992%	\$ 5,100.04	\$ 3,923.11	\$ 2,746.17
	Howey-In-The-Hills	0.002981458307%	\$ 581.38	\$ 447.22	\$ 313.05
	Lady Lake	0.025048244426%	\$ 4,884.41	\$ 3,757.24	\$ 2,630.07

	Leesburg		0.091339390185%	\$	17,811.18		\$	13,700.91	\$	9,590.64
	Mascotte		0.011415608225%	\$	2,226.04		\$	1,712.34	\$	1,198.64
	Minneola		0.016058475803%	\$	3,131.40		\$	2,408.77	\$	1,686.14
	Montverde		0.001347285057%	\$	262.72		\$	202.09	\$	141.46
	Mount Dora		0.041021380070%	\$	7,999.17		\$	6,153.21	\$	4,307.24
	Tavares		0.031820984673%	\$	6,205.09		\$	4,773.15	\$	3,341.20
	Umatilla		0.00562371728%	\$	1,096.56		\$	843.51	\$	590.45
Lee		3.325371883359%		\$	1,513,044.21		\$	1,163,880.16	\$	814,716.11
	Lee County		2.115268407509%	\$	412,477.34		\$	317,290.26	\$	222,103.18
	Bonita Springs		0.017374893143%	\$	3,388.10		\$	2,606.23	\$	1,824.36
	Cape Coral		0.714429677167%	\$	139,313.79		\$	107,164.45	\$	75,015.12
	Estero		0.012080171813%	\$	2,355.63		\$	1,812.03	\$	1,268.42
	Fort Myers		0.431100350585%	\$	84,064.57		\$	64,665.05	\$	45,265.54
	Fort Myers Beach		0.000522935440%	\$	101.97		\$	78.44	\$	54.91
	Sanibel		0.034595447702%	\$	6,746.11		\$	5,189.32	\$	3,632.52
Leon		0.897199244939%		\$	408,225.66		\$	314,019.74	\$	219,813.82
	Leon County		0.471201146391%	\$	91,884.22		\$	70,680.17	\$	49,476.12
	Tallahassee		0.42599808549%	\$	83,069.63		\$	63,899.71	\$	44,729.80
Levy		0.251192401748%		\$	114,292.54		\$	87,917.34	\$	61,542.14
	Levy County		0.200131750679%	\$	39,025.69		\$	30,019.76	\$	21,013.83
	Bronson		0.005701448894%	\$	1,111.78		\$	855.22	\$	598.65
	Cedar Key		0.005180329202%	\$	1,010.16		\$	777.05	\$	543.93
	Chiefland		0.015326729337%	\$	2,988.71		\$	2,299.01	\$	1,609.31
	Fanning Springs		0.000808007885%	\$	157.56		\$	121.20	\$	84.84
	Inglis		0.004976965420%	\$	970.51		\$	746.54	\$	522.58
	Otter Creek		0.000408543312%	\$	79.67		\$	61.28	\$	42.90
	Williston		0.01774357715%	\$	3,466.00		\$	2,666.15	\$	1,866.31
	Yankeetown		0.000884269303%	\$	173.43		\$	132.64	\$	92.85
Liberty		0.019399452225%		\$	8,826.75		\$	6,789.81	\$	4,752.87
	Liberty County		0.019303217578%	\$	3,764.13		\$	2,895.48	\$	2,026.84
	Bristol		0.000096234647%	\$	18.77		\$	14.44	\$	10.10
Madison		0.063540287455%		\$	28,910.83		\$	22,239.10	\$	15,567.37
	Madison County		0.053145129837%	\$	10,363.30		\$	7,971.77	\$	5,580.24
	Greenville		0.000110760631%	\$	21.60		\$	16.61	\$	11.63
	Lee		0.000019973229%	\$	3.89		\$	3.00	\$	2.10
	Madison		0.010264423758%	\$	2,001.56		\$	1,539.66	\$	1,077.76
Manatee		2.721323346235%		\$	1,238,202.12		\$	952,463.17	\$	666,724.22
	Manatee County		2.201647174006%	\$	425,321.20		\$	330,247.08	\$	231,172.95
	Anna Maria		0.009930326116%	\$	1,936.41		\$	1,489.55	\$	1,042.68
	Bradenton		0.379930754632%	\$	74,086.50		\$	56,989.61	\$	39,892.73
	Bradenton Beach		0.014012127744%	\$	2,732.36		\$	2,101.82	\$	1,471.27
	Holmes Beach		0.028038781473%	\$	5,467.56		\$	4,205.82	\$	2,944.07
	Longboat Key		0.034895046131%	\$	6,804.53		\$	5,234.26	\$	3,663.98
	Palmetto		0.052869136132%	\$	10,309.48		\$	7,930.37	\$	5,551.26
Marion		1.701176168960%		\$	774,035.16		\$	595,411.66	\$	416,788.16
	Marion County		1.303728892837%	\$	254,227.13		\$	195,559.33	\$	136,891.53
	Bellevue		0.009799592256%	\$	1,910.92		\$	1,469.94	\$	1,028.96
	Dunnellon		0.018400790795%	\$	3,588.15		\$	2,760.12	\$	1,932.08
	McIntosh		0.000145259844%	\$	28.33		\$	21.79	\$	15.25
	Ocala		0.368994504094%	\$	71,953.93		\$	55,349.18	\$	38,744.42
	Reddick		0.000107129135%	\$	20.89		\$	16.07	\$	11.25
Martin		0.869487298116%		\$	395,616.72		\$	304,320.55	\$	213,024.39
	Martin County		0.750762795758%	\$	146,398.75		\$	112,614.42	\$	78,830.09
	Jupiter Island		0.020873839646%	\$	4,070.40		\$	3,131.08	\$	2,191.75
	Ocean Breeze Park		0.008270732393%	\$	1,612.79		\$	1,240.61	\$	868.43
	Sewall's Point		0.008356072551%	\$	1,629.43		\$	1,253.41	\$	877.39
	Stuart		0.081223857767%	\$	15,838.65		\$	12,183.58	\$	8,528.51
Miami-Dade		5.232119784173%		\$	2,380,614.50		\$	1,831,241.92	\$	1,281,869.35
	Miami-Dade County		4.282797675552%	\$	835,145.55		\$	642,419.65	\$	449,693.76
	Aventura		0.024619727885%	\$	4,800.85		\$	3,692.96	\$	2,585.07
	Bal Harbour		0.010041086747%	\$	1,958.01		\$	1,506.16	\$	1,054.31
	Bay Harbor Islands		0.00427455175%	\$	833.13		\$	640.87	\$	448.61
	Biscayne Park		0.001134842535%	\$	221.29		\$	170.23	\$	119.16
	Coral Gables		0.071780152131%	\$	13,997.13		\$	10,767.02	\$	7,536.92
	Cutter Bay		0.009414653668%	\$	1,835.86		\$	1,412.20	\$	988.54
	Doral		0.013977628531%	\$	2,725.64		\$	2,096.64	\$	1,467.65
	El Portal		0.000924215760%	\$	180.22		\$	138.63	\$	97.04
	Florida City		0.003939278792%	\$	766.21		\$	589.39	\$	412.57
	Golden Beach		0.002847092951%	\$	555.18		\$	427.06	\$	298.94
	Hialeah		0.098015895785%	\$	19,113.10		\$	14,702.38	\$	10,291.67
	Hialeah Gardens		0.005452691411%	\$	1,063.27		\$	817.90	\$	572.53
	Homestead		0.02493568046%	\$	4,862.46		\$	3,740.35	\$	2,618.25
	Indian Creek		0.002543863026%	\$	496.05		\$	381.58	\$	267.11
	Key Biscayne		0.013683477346%	\$	2,668.28		\$	2,052.52	\$	1,436.77
	Medley		0.008748274131%	\$	1,705.91		\$	1,312.24	\$	918.57
	Miami		0.292793005448%	\$	57,094.64		\$	43,918.95	\$	30,743.27
	Miami Beach		0.181409572478%	\$	35,374.87		\$	27,211.44	\$	19,048.01
	Miami Gardens		0.040683650932%	\$	7,933.31		\$	6,102.55	\$	4,271.78
	Miami Lakes		0.007836768608%	\$	1,528.17		\$	1,175.52	\$	822.86
	Miami Shores		0.006287935516%	\$	1,226.15		\$	943.19	\$	660.23
	Miami Springs		0.00616991893%	\$	1,203.13		\$	925.49	\$	647.84
	North Bay Village		0.005160355974%	\$	1,006.27		\$	774.05	\$	541.84
	North Miami		0.030379280717%	\$	5,923.96		\$	4,556.89	\$	3,189.82
	North Miami Beach		0.030391990593%	\$	5,926.44		\$	4,558.80	\$	3,191.16
	Opa-locka		0.007847663096%	\$	1,530.29		\$	1,177.15	\$	824.00
	Palmetto Bay		0.007404620570%	\$	1,443.90		\$	1,110.69	\$	777.49
	Pinecrest		0.008296152866%	\$	1,617.75		\$	1,244.42	\$	871.10
	South Miami		0.007833137111%	\$	1,527.46		\$	1,174.97	\$	822.48
	Sunny Isles Beach		0.007693324511%	\$	1,500.20		\$	1,154.00	\$	807.80
	Surfside		0.004869836285%	\$	949.62		\$	730.48	\$	511.33
	Sweetwater		0.004116300842%	\$	802.68		\$	617.45	\$	432.21
	Virginia Gardens		0.001172973244%	\$	228.73		\$	175.95	\$	123.16
	West Miami		0.002654623657%	\$	517.65		\$	398.19	\$	278.74
Monroe		0.476388738585%		\$	216,756.88		\$	166,736.06	\$	116,715.24
	Monroe County		0.330124785469%	\$	64,374.33		\$	49,518.72	\$	34,663.10
	Islamorada		0.022357305808%	\$	4,359.67		\$	3,353.60	\$	2,347.52
	Key Colony Beach		0.004751812661%	\$	926.60		\$	712.77	\$	498.94
	Key West		0.088087385417%	\$	17,177.04		\$	13,213.11	\$	9,249.18
	Layton		0.000150707089%	\$	29.39		\$	22.61	\$	15.82
	Marathon		0.030916742141%	\$	6,028.76		\$	4,637.51	\$	3,246.26
Nassau		0.476933463002%		\$	217,004.73		\$	166,926.71	\$	116,848.70
	Nassau County		0.392706357951%	\$	76,577.74		\$	58,905.95	\$	41,234.17
	Callahan		0.000225152759%	\$	43.90		\$	33.77	\$	23.64
	Fernandina Beach		0.083159445195%	\$	16,216.09		\$	12,473.92	\$	8,731.74
	Hilland		0.000842507098%	\$	164.29		\$	126.38	\$	88.46
Okaloosa		0.819212865955%		\$	372,741.85		\$	286,724.50	\$	200,707.15
	Okaloosa County		0.612059617545%	\$	119,351.63		\$	91,808.94	\$	64,266.26
	Cinco Bayou		0.000733562214%	\$	143.04		\$	110.03	\$	77.02
	Crestview		0.070440130066%	\$	13,735.83		\$	10,566.02	\$	7,396.21
	Destin		0.014678507281%	\$	2,862.31		\$	2,201.78	\$	1,541.24
	Fort Walton Beach		0.077837487644%	\$	15,178.31		\$	11,675.62	\$	8,172.94
	Laurel Hill		0.000079892914%	\$	15.58		\$	11.98	\$	8.39
	Mary Esther		0.009356549730%	\$	1,814.53		\$	1,403.48	\$	982.44
	Niceville		0.021745398713%	\$	4,240.35		\$	3,261.81	\$	2,283.27
	Shalimar		0.001824826796%	\$	355.84		\$	273.72	\$	191.61
	Valparaiso		0.010456893052%	\$	2,039.09		\$	1,568.53	\$	1,097.97
Okeechobee		0.353495278692%		\$	160,840.35		\$	123,723.35	\$	86,606.34
	Okeechobee County		0.314543851405%	\$	61,336.05		\$	47,181.58	\$	33,027.10
	Okeechobee		0.038951427287%	\$	7,595.53		\$	5,842.71	\$	4,089.90
Orange		4.671028214546%		\$	2,125,317.84		\$	1,634,859.88	\$	1,144,401.91
	Orange County		3.063330386979%	\$	597,349.43		\$	459,499.56	\$	321,649.69

	Apopka	0.097215150892%	\$	18,956.95	\$	14,582.27	\$	10,207.59
	Bay Lake	0.023566594013%	\$	4,595.49	\$	3,534.99	\$	2,474.49
	Belle Isle	0.010798253686%	\$	2,105.66	\$	1,610.74	\$	1,133.82
	Edgewater	0.008325204835%	\$	1,621.41	\$	1,248.78	\$	874.15
	Edgewood	0.009716067845%	\$	1,894.63	\$	1,457.41	\$	1,020.19
	Lake Buena Vista	0.010355211161%	\$	2,019.27	\$	1,553.28	\$	1,087.30
	Maitland	0.046728276209%	\$	9,112.01	\$	7,009.34	\$	4,906.47
	Oakland	0.005429086686%	\$	1,058.67	\$	814.36	\$	570.05
	Ocoee	0.066599822928%	\$	12,986.97	\$	9,989.97	\$	6,992.98
	Orlando	1.160248481490%	\$	226,248.45	\$	174,037.27	\$	121,826.09
	Windermere	0.007548064667%	\$	1,471.87	\$	1,132.11	\$	792.55
	Winter Garden	0.056264584996%	\$	10,971.59	\$	8,439.69	\$	5,907.78
	Winter Park	0.104903028159%	\$	20,456.09	\$	15,735.45	\$	11,014.82
Osceola		1.073452092940%	\$	488,420.70	\$	375,708.23	\$	262,995.76
	Osceola County	0.837248691390%	\$	163,263.49	\$	125,587.30	\$	87,911.11
	Kissimmee	0.162366006872%	\$	31,661.37	\$	24,354.90	\$	17,048.43
	St. Cloud	0.073837394678%	\$	14,398.29	\$	11,075.61	\$	7,752.93
Palm Beach		8.601594372053%	\$	3,913,725.44	\$	3,010,558.03	\$	2,107,390.62
	Palm Beach County	5.552548475026%	\$	1,082,746.95	\$	832,882.27	\$	583,017.59
	Atlantis	0.018751230169%	\$	3,656.49	\$	2,812.68	\$	1,968.88
	Belle Glade	0.020828445945%	\$	4,061.55	\$	3,124.27	\$	2,186.99
	Boca Raton	0.472069073961%	\$	92,053.47	\$	70,810.36	\$	49,567.25
	Boynton Beach	0.306498271771%	\$	59,767.16	\$	45,974.74	\$	32,182.32
	Briny Breezes	0.003257452012%	\$	635.20	\$	488.62	\$	342.03
	Cloud Lake	0.000188837988%	\$	36.82	\$	28.33	\$	19.83
	Delray Beach	0.351846579457%	\$	68,610.08	\$	52,776.99	\$	36,943.89
	Glen Ridge	0.000052656694%	\$	10.27	\$	7.90	\$	5.53
	Golf	0.00428349663%	\$	835.25	\$	642.50	\$	449.75
	Greenacres	0.076424835657%	\$	14,902.84	\$	11,463.73	\$	8,024.61
	Gulf Stream	0.010671151322%	\$	2,080.87	\$	1,600.67	\$	1,120.47
	Haverhill	0.001084001589%	\$	211.38	\$	162.60	\$	113.82
	Highland Beach	0.032510968934%	\$	6,339.64	\$	4,876.65	\$	3,413.65
	Hypoluxo	0.005153092982%	\$	1,004.85	\$	772.96	\$	541.07
	Juno Beach	0.016757538804%	\$	3,267.72	\$	2,513.63	\$	1,759.54
	Jupiter Island	0.125466374888%	\$	24,465.94	\$	18,819.96	\$	13,173.97
	Jupiter Inlet Colony	0.005276563849%	\$	1,028.93	\$	791.48	\$	554.04
	Lake Clarke Shores	0.007560774903%	\$	1,474.35	\$	1,134.12	\$	793.88
	Lake Park	0.029433275980%	\$	5,739.49	\$	4,414.99	\$	3,090.49
	Lake Worth	0.117146617238%	\$	22,841.59	\$	17,571.99	\$	12,300.39
	Lantana	0.024507151050%	\$	4,778.89	\$	3,676.07	\$	2,573.25
	Loxahatchee Groves	0.002531152789%	\$	493.57	\$	379.67	\$	265.77
	Manalapan	0.021632823333%	\$	4,218.40	\$	3,244.92	\$	2,271.45
	Mangonia Park	0.010696571795%	\$	2,085.83	\$	1,604.49	\$	1,123.14
	North Palm Beach	0.044349646256%	\$	8,648.18	\$	6,652.45	\$	4,656.71
	Ocean Ridge	0.012786497807%	\$	2,493.37	\$	1,917.97	\$	1,342.58
	Pahokee	0.004018250447%	\$	783.56	\$	602.74	\$	421.92
	Palm Beach	0.185476848123%	\$	36,167.99	\$	27,821.53	\$	19,475.07
	Palm Beach Gardens	0.233675880257%	\$	45,566.80	\$	35,051.38	\$	24,535.97
	Palm Beach Shores	0.014135598612%	\$	2,756.44	\$	2,120.34	\$	1,484.24
	Palm Springs	0.038021764282%	\$	7,414.24	\$	5,703.26	\$	3,992.29
	Riviera Beach	0.163617057282%	\$	31,905.33	\$	24,542.56	\$	17,179.79
	Royal Palm Beach	0.049295743959%	\$	9,612.67	\$	7,394.36	\$	5,176.05
	South Bay	0.001830274040%	\$	356.90	\$	274.54	\$	192.18
	South Palm Beach	0.005866881967%	\$	1,144.00	\$	880.00	\$	616.00
	Tequesta	0.011893614595%	\$	6,219.25	\$	4,784.04	\$	3,348.83
	Wellington	0.050183644758%	\$	9,785.81	\$	7,527.55	\$	5,269.28
	West Palm Beach	0.549265602541%	\$	107,106.79	\$	82,389.84	\$	57,672.89
Pasco		4.692087260494%	\$	2,134,899.70	\$	1,642,230.54	\$	1,149,561.38
	Pasco County	4.319205239813%	\$	842,245.02	\$	647,880.79	\$	453,516.55
	Dade City	0.055819726723%	\$	10,884.85	\$	8,372.96	\$	5,861.07
	New Port Richey	0.149879107494%	\$	29,226.43	\$	22,481.87	\$	15,737.31
	Port Richey	0.049529975458%	\$	9,658.35	\$	7,429.50	\$	5,200.65
	San Antonio	0.002189792155%	\$	427.01	\$	328.47	\$	229.93
	St. Leo	0.002790804761%	\$	544.21	\$	418.62	\$	293.03
	Zephyrhills	0.112672614089%	\$	21,971.16	\$	16,900.89	\$	11,830.62
Pinellas		7.934889816777%	\$	3,610,374.87	\$	2,777,211.44	\$	1,944,048.01
	Pinellas County	4.546593184553%	\$	886,585.67	\$	681,988.98	\$	477,392.28
	Belleair	0.018095745121%	\$	3,528.67	\$	2,714.36	\$	1,900.05
	Belleair Beach	0.004261560686%	\$	831.00	\$	639.23	\$	447.46
	Belleair Bluffs	0.007502670955%	\$	1,463.02	\$	1,125.40	\$	787.78
	Belleair Shore	0.000439411029%	\$	85.69	\$	65.91	\$	46.14
	Clearwater	0.63383120196%	\$	123,603.31	\$	95,079.47	\$	66,555.63
	Dunedin	0.102440877396%	\$	19,975.97	\$	15,366.13	\$	10,756.29
	Gulfport	0.047893986460%	\$	9,339.33	\$	7,184.10	\$	5,028.87
	Indian Rocks Beach	0.008953453662%	\$	1,745.92	\$	1,343.02	\$	940.11
	Indian Shores	0.011323004874%	\$	2,207.99	\$	1,698.45	\$	1,188.92
	Kenneth City	0.017454786058%	\$	3,403.68	\$	2,618.22	\$	1,832.75
	Largo	0.374192990777%	\$	72,967.63	\$	56,128.95	\$	39,290.26
	Madeira Beach	0.022616957779%	\$	4,410.31	\$	3,392.54	\$	2,374.78
	North Reddington Beach	0.003820339099%	\$	744.97	\$	573.05	\$	401.14
	Oldsmar	0.039421706033%	\$	7,687.23	\$	5,913.26	\$	4,139.28
	Pinellas Park	0.251666311991%	\$	49,074.93	\$	37,749.95	\$	26,424.96
	Redington Beach	0.003611522882%	\$	704.25	\$	541.73	\$	379.21
	Redington Shores	0.006451352841%	\$	1,258.01	\$	967.70	\$	677.39
	Safety Harbor	0.038061710740%	\$	7,422.03	\$	5,709.26	\$	3,996.48
	Seminole	0.095248695748%	\$	18,573.50	\$	14,287.30	\$	10,001.11
	South Pasadena	0.022968821656%	\$	5,843.94	\$	4,495.34	\$	3,146.74
	St. Pete Beach	0.071791046619%	\$	13,999.25	\$	10,768.66	\$	7,538.06
	St. Petersburg	1.456593090134%	\$	284,035.65	\$	218,488.96	\$	152,942.27
	Tarpon Springs	0.101970595050%	\$	19,884.27	\$	15,295.59	\$	10,706.91
	Treasure Island	0.040652783215%	\$	7,927.29	\$	6,097.92	\$	4,268.54
Polk		2.150483025298%	\$	978,469.78	\$	752,669.06	\$	526,868.34
	Polk County	1.558049828484%	\$	303,819.72	\$	233,707.47	\$	163,595.23
	Auburndale	0.028636162584%	\$	5,584.05	\$	4,295.42	\$	3,006.80
	Bartow	0.043971970660%	\$	8,574.53	\$	6,595.80	\$	4,617.06
	Davenport	0.005305615818%	\$	1,034.60	\$	795.84	\$	557.09
	Dundee	0.005597951255%	\$	1,091.60	\$	839.69	\$	587.78
	Eagle Lake	0.002580177987%	\$	503.13	\$	387.03	\$	270.92
	Fort Meade	0.007702403251%	\$	1,501.97	\$	1,155.36	\$	808.75
	Frostproof	0.005857603227%	\$	1,142.23	\$	878.64	\$	615.05
	Haines City	0.047984773863%	\$	9,357.03	\$	7,197.72	\$	5,038.40
	Highland Park	0.000063551182%	\$	12.39	\$	9.53	\$	6.67
	Hillcrest Heights	0.000005447244%	\$	1.06	\$	0.82	\$	0.57
	Lake Alfred	0.007489560729%	\$	1,460.54	\$	1,123.49	\$	786.45
	Lake Hamilton	0.002540231530%	\$	495.35	\$	381.03	\$	266.72
	Lakeland	0.294875668468%	\$	57,500.76	\$	44,231.35	\$	30,961.95
	Lake Wales	0.036293172134%	\$	7,077.17	\$	5,443.98	\$	3,810.78
	Mulberry	0.005414560702%	\$	1,055.84	\$	812.18	\$	568.53
	Polk City	0.001080370093%	\$	210.67	\$	162.06	\$	113.44
	Winter Haven	0.097033576087%	\$	18,921.55	\$	14,555.04	\$	10,188.53
Putnam		0.384893194068%	\$	175,126.40	\$	134,712.62	\$	94,298.83
	Putnam County	0.329225990182%	\$	64,199.07	\$	49,383.90	\$	34,568.73
	Crescent City	0.005561636294%	\$	1,084.52	\$	834.25	\$	583.97
	Interlachen	0.001877483489%	\$	366.11	\$	281.62	\$	197.14
	Palatka	0.046955244716%	\$	9,156.27	\$	7,043.29	\$	4,930.30
	Pomona Park	0.000379491344%	\$	74.00	\$	56.92	\$	39.85
	Welaka	0.000893348043%	\$	174.20	\$	134.00	\$	93.80
Santa Rosa		0.701267319513%	\$	319,076.63	\$	245,443.56	\$	171,810.49
	Santa Rosa County	0.592523984216%	\$	115,542.18	\$	88,878.60	\$	62,215.02
	Gulf Breeze	0.061951507906%	\$	12,080.54	\$	9,292.73	\$	6,504.91
	Jay	0.000159785829%	\$	31.16	\$	23.97	\$	16.78

Sarasota	Milton	2.805043857579%	0.046632041562%	\$	9,093.25	\$	1,276,294.96	\$	6,994.81	\$	981,765.35	\$	4,896.36	\$	687,235.75
	Sarasota County		1.924315263251%	\$	375,241.48	\$	288,647.29	\$	288,647.29	\$	202,053.10	\$	158,412.89	\$	120,531.10
	Longboat Key		0.044489458856%	\$	8,675.44	\$	6,673.42	\$	6,673.42	\$	4,671.39	\$	3,537.08	\$	2,671.39
	North Port		0.209611771277%	\$	40,874.30	\$	31,441.77	\$	31,441.77	\$	22,009.24	\$	16,751.20	\$	12,551.20
	Sarasota		0.484279979635%	\$	94,434.60	\$	72,642.00	\$	72,642.00	\$	50,849.40	\$	38,639.40	\$	29,229.40
	Venice		0.142347384560%	\$	27,757.74	\$	21,352.11	\$	21,352.11	\$	14,946.48	\$	11,209.48	\$	8,559.48
Seminole	Seminole County	2.141148264544%	1.508694164839%	\$	294,195.36	\$	226,304.12	\$	226,304.12	\$	158,412.89	\$	120,531.10	\$	92,412.89
	Altamonte Springs		0.081305566430%	\$	15,854.59	\$	12,195.83	\$	12,195.83	\$	8,537.08	\$	6,403.63	\$	4,837.08
	Casselberry		0.080034542791%	\$	15,606.74	\$	12,005.18	\$	12,005.18	\$	8,403.63	\$	6,375.60	\$	4,775.60
	Lake Mary		0.079767627827%	\$	15,554.69	\$	11,965.14	\$	11,965.14	\$	8,375.60	\$	6,275.60	\$	4,675.60
	Longwood		0.061710013415%	\$	12,033.45	\$	9,256.50	\$	9,256.50	\$	6,479.55	\$	4,828.74	\$	3,628.74
	Oviedo		0.103130858057%	\$	20,110.52	\$	15,469.63	\$	15,469.63	\$	10,828.74	\$	8,128.74	\$	6,028.74
	Sanford		0.164243490362%	\$	32,027.48	\$	24,636.52	\$	24,636.52	\$	17,245.57	\$	12,945.57	\$	9,745.57
	Winter Springs		0.06226200824%	\$	12,141.09	\$	9,339.30	\$	9,339.30	\$	6,537.51	\$	4,837.51	\$	3,637.51
St. Johns	St. Johns County	0.710333349554%	0.656334818131%	\$	127,985.29	\$	98,450.22	\$	98,450.22	\$	68,915.16	\$	51,415.16	\$	38,915.16
	Hastings		0.00010894488%	\$	2.12	\$	1.63	\$	1.63	\$	1.14	\$	0.84	\$	0.64
	Marineland		0.00000000000%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	St. Augustine		0.046510386447%	\$	9,069.53	\$	6,976.56	\$	6,976.56	\$	4,883.59	\$	3,633.59	\$	2,733.59
	St. Augustine Beach		0.007477250493%	\$	1,458.06	\$	1,121.59	\$	1,121.59	\$	785.11	\$	585.11	\$	435.11
St. Lucie	St. Lucie County	1.506627843552%	0.956156584302%	\$	186,450.53	\$	143,423.49	\$	143,423.49	\$	100,396.44	\$	75,396.44	\$	56,396.44
	Fort Pierce		0.159535255654%	\$	31,109.37	\$	23,930.29	\$	23,930.29	\$	16,751.20	\$	12,551.20	\$	9,401.20
	Port St. Lucie		0.390803453989%	\$	76,206.67	\$	58,620.52	\$	58,620.52	\$	41,034.36	\$	30,734.36	\$	22,934.36
	St. Lucie Village		0.000132549608%	\$	25.85	\$	19.88	\$	19.88	\$	13.92	\$	10.44	\$	7.84
Sumter	Sumter County	0.326398870459%	0.302273026046%	\$	58,943.24	\$	45,340.95	\$	45,340.95	\$	31,738.67	\$	23,738.67	\$	17,738.67
	Bushnell		0.006607507174%	\$	1,288.46	\$	991.13	\$	991.13	\$	693.79	\$	518.79	\$	388.79
	Center Hill		0.001312785844%	\$	255.99	\$	196.92	\$	196.92	\$	137.84	\$	102.84	\$	76.84
	Coleman		0.000748088199%	\$	145.88	\$	112.21	\$	112.21	\$	78.55	\$	58.55	\$	43.55
	Webster		0.001423546476%	\$	277.59	\$	213.53	\$	213.53	\$	149.47	\$	111.47	\$	83.47
	Wildwood		0.014033916721%	\$	2,736.61	\$	2,105.09	\$	2,105.09	\$	1,473.56	\$	1,103.56	\$	823.56
Suwannee	Suwannee County	0.191014879692%	0.161027800555%	\$	31,400.43	\$	24,154.17	\$	24,154.17	\$	16,907.92	\$	12,607.92	\$	9,407.92
	Brantford		0.000929663004%	\$	181.28	\$	139.45	\$	139.45	\$	97.61	\$	72.61	\$	54.61
	Live Oak		0.029057416132%	\$	5,666.20	\$	4,358.61	\$	4,358.61	\$	3,051.03	\$	2,276.03	\$	1,701.03
Taylor	Taylor County	0.092181897282%	0.069969851319%	\$	13,644.12	\$	10,495.48	\$	10,495.48	\$	7,346.83	\$	5,506.83	\$	4,126.83
	Perry		0.022212045963%	\$	4,331.35	\$	3,331.81	\$	3,331.81	\$	2,332.26	\$	1,732.26	\$	1,282.26
Union	Union County	0.06515630324%	0.063629259109%	\$	12,407.71	\$	9,544.39	\$	9,544.39	\$	6,681.07	\$	5,001.07	\$	3,721.07
	Lake Butler		0.001398126003%	\$	272.63	\$	209.72	\$	209.72	\$	146.80	\$	109.80	\$	81.80
	Raiford		0.000012710236%	\$	2.48	\$	1.91	\$	1.91	\$	1.33	\$	0.99	\$	0.74
	Worthington Springs		0.000116207876%	\$	22.66	\$	17.43	\$	17.43	\$	12.20	\$	9.15	\$	6.85
Volusia	Volusia County	3.130329674480%	1.708575342287%	\$	333,177.19	\$	256,286.30	\$	256,286.30	\$	179,400.41	\$	134,400.41	\$	100,400.41
	Daytona Beach		0.447556475212%	\$	87,273.51	\$	67,133.47	\$	67,133.47	\$	46,993.43	\$	35,293.43	\$	26,493.43
	Daytona Beach Shores		0.039743093439%	\$	7,749.90	\$	5,961.46	\$	5,961.46	\$	4,173.02	\$	3,123.02	\$	2,343.02
	DeBary		0.035283616215%	\$	6,880.31	\$	5,292.54	\$	5,292.54	\$	3,704.78	\$	2,774.78	\$	2,074.78
	DeLand		0.098983689498%	\$	19,301.82	\$	14,847.55	\$	14,847.55	\$	10,393.29	\$	7,743.29	\$	5,793.29
	DeFonia		0.199329190038%	\$	38,869.19	\$	29,899.38	\$	29,899.38	\$	20,929.56	\$	15,699.56	\$	11,749.56
	Edgewater		0.058042202343%	\$	11,318.23	\$	8,706.33	\$	8,706.33	\$	6,094.43	\$	4,544.43	\$	3,404.43
	Flagler Beach		0.000223317011%	\$	43.55	\$	33.50	\$	33.50	\$	23.45	\$	17.45	\$	13.45
	Holly Hill		0.031615805143%	\$	6,165.08	\$	4,742.37	\$	4,742.37	\$	3,319.66	\$	2,469.66	\$	1,819.66
	Lake Helen		0.004918861482%	\$	959.18	\$	737.83	\$	737.83	\$	516.48	\$	386.48	\$	286.48
	New Smyrna Beach		0.104065968306%	\$	20,292.86	\$	15,609.90	\$	15,609.90	\$	10,926.93	\$	8,196.93	\$	6,096.93
	Oak Hill		0.004820811087%	\$	940.06	\$	723.12	\$	723.12	\$	506.19	\$	376.19	\$	281.19
	Orange City		0.033562287058%	\$	6,544.65	\$	5,034.34	\$	5,034.34	\$	3,524.04	\$	2,624.04	\$	1,924.04
	Ormond Beach		0.114644516477%	\$	22,355.68	\$	17,196.68	\$	17,196.68	\$	12,037.67	\$	8,937.67	\$	6,737.67
	Pierson		0.00233236251%	\$	454.98	\$	349.99	\$	349.99	\$	244.99	\$	184.99	\$	139.99
	Ponce Inlet		0.023813535748%	\$	4,643.64	\$	3,572.03	\$	3,572.03	\$	2,500.42	\$	1,870.42	\$	1,390.42
	Port Orange		0.177596501562%	\$	34,631.32	\$	26,639.48	\$	26,639.48	\$	18,647.63	\$	13,947.63	\$	10,347.63
	South Daytona		0.045221205323%	\$	8,818.14	\$	6,783.18	\$	6,783.18	\$	4,748.23	\$	3,548.23	\$	2,648.23
Wakulla	Wakulla County	0.115129321208%	0.114953193647%	\$	22,415.87	\$	17,242.98	\$	17,242.98	\$	12,070.09	\$	8,970.09	\$	6,720.09
	Sopchoppy		0.000107129135%	\$	20.89	\$	16.07	\$	16.07	\$	11.25	\$	8.25	\$	6.25
	St. Marks		0.000068998426%	\$	13.45	\$	10.35	\$	10.35	\$	7.24	\$	5.24	\$	3.94
Walton	Walton County	0.268558216151%	0.224268489581%	\$	43,732.36	\$	33,640.27	\$	33,640.27	\$	23,548.19	\$	17,548.19	\$	13,048.19
	DeFuniak Springs		0.017057137234%	\$	3,326.14	\$	2,558.57	\$	2,558.57	\$	1,791.00	\$	1,341.00	\$	1,001.00
	Freeport		0.003290135477%	\$	641.58	\$	493.52	\$	493.52	\$	345.46	\$	258.46	\$	193.46
	Paxton		0.023942453860%	\$	4,668.78	\$	3,591.37	\$	3,591.37	\$	2,513.96	\$	1,863.96	\$	1,393.96
Washington	Washington County	0.120124444109%	0.104908475404%	\$	20,457.15	\$	15,736.27	\$	15,736.27	\$	11,015.39	\$	8,265.39	\$	6,165.39
	Caryville		0.001401757499%	\$	273.34	\$	210.26	\$	210.26	\$	147.18	\$	109.18	\$	81.18
	Chipley		0.012550450560%	\$	2,447.34	\$	1,882.57	\$	1,882.57	\$	1,317.80	\$	987.80	\$	737.80
	Ebro		0.000221521263%	\$	43.20	\$	33.23	\$	33.23	\$	23.26	\$	17.26	\$	12.26
	Vernon		0.000361333863%	\$	70.46	\$	54.20	\$	54.20	\$	37.94	\$	28.44	\$	21.44
	Wausau		0.000680905521%	\$	132.78	\$	102.14	\$	102.14	\$	71.50	\$	53.50	\$	40.50
		100.00%	100.00%	\$	19,500,000.00	\$	45,500,000.00	\$	15,000,000.00	\$	35,000,000.00	\$	10,500,000.00	\$	24,500,000.00

ABATEMENT PLAN TERM SHEET

SUMMARY OF TERMS AND CONDITIONS

THIS TERM SHEET DOES NOT CONSTITUTE (NOR SHALL IT BE CONSTRUED AS) AN OFFER, AGREEMENT OR COMMITMENT¹

Issue	Description
1. APPLICABILITY OF AGREEMENT	These terms (once agreed) shall apply to the allocation of value received under, and shall be incorporated into, any plan of reorganization (the “ Chapter 11 Plan ”) in the chapter 11 cases of Purdue Pharma L.P. and its affiliates (collectively, “ Purdue ”) pending in the U.S. Bankruptcy Court for the Southern District of New York (the “ Bankruptcy Court ”) between the states, territories and the District of Columbia (each a “ State ”) on the one hand, each county, city, town, parish, village, municipality that functions as a political subdivision under State law, or a governmental entity that has the authority to bring Drug Dealer Liability Act (“ DDLA Claims ”) under State law (collectively, the “ Local Governments ”), and each federally recognized Native American, Native Alaskan or American Indian Tribe (each a “ Tribe ”) on the other.
2. PURPOSE	Virtually all creditors and the Court itself in the Purdue bankruptcy recognize the need and value in developing a comprehensive abatement strategy to address the opioid crisis as the most effective use of the funds that can be derived from the Purdue estate (including without limitation insurance proceeds and, if included in the Chapter 11 Plan, payments by third-parties seeking releases). Because of the unique impact the crisis has had throughout all regions of the country, and as repeatedly recognized by Judge Drain, division of a substantial portion of the bankruptcy estate should occur through an established governmental structure, with the use of such funds strictly limited to abatement purposes as provided herein. ²

¹ As a condition to participating in this abatement structure, the settlements that the states of Kentucky and Oklahoma separately entered into with Purdue must be taken into account in any allocation to them or flowing through them. Potential adjustments may include a different Government Participation Mechanism structure for the disbursement of funds to benefit Local Governments in those states or some redirection of funds, which would still be used solely for abatement purposes.

² See, e.g., Hrg. Tr. at 149:22-150:5 (Oct. 11, 2019) (“I would hope that those public health steps, once the difficult allocation issues that the parties have addressed here, can be largely left up to the states and municipalities so that they can use their own unique knowledge about their own citizens and how to address them. It may be that some states think it’s more of a law enforcement issue, i.e. interdicting illegal opioids at this point. Others may think education is more important. Others may think treatment is more important.”); *id.* At 175:24-176:6 (“I also think, and again, I didn’t say this lightly, that my hope in the allocation process is that there would be an understanding between the states and the municipalities and localities throughout the whole process that[,] subject to general guidelines on how the money should be used, specific ways to use it would be left up to the states and the municipalities, with guidance from the states primarily.”); Hr’g Tr. At 165:3-165:14 (Nov. 19, 2019) (“I continue to believe that the states play a major role in [the allocation] process. The role I’m envisioning for them is not one where they say we get everything.

Issue	Description
	This approach recognizes that funding abatement efforts – which would benefit most creditors and the public by reducing future effects of the crisis through treatment and other programs – is a much more efficient use of limited funds than dividing thin slices among all creditors with no obligation to use it to abate the opioid crisis. Because maximizing abatement of the opioid crisis requires coordination of efforts by all levels of government, particularly when the abatement needs far exceed the available funds, this structure requires a collaborative process between each State and its Local Governments. This Term Sheet is intended to establish the mechanisms for distribution and allocation of funds to States, Local Governments and Tribes (the “Abatement Funds”) to be incorporated into the Chapter 11 Plan and any order approving the Chapter 11 Plan (Abatement Funds net of the portion thereof allocated to a Tribal Abatement Fund under Section 5 hereof are referred to herein as “Public Funds”). The parties agree that 100% of the Public Funds distributed under the Chapter 11 Plan shall be used to abate the opioid crisis. Specifically, (i) no less than ninety five percent (95%) of the Public Funds distributed under the Chapter 11 Plan shall be used for abatement of the opioid crisis by funding opioid or substance use disorder related projects or programs that fall within the list of uses in <u>Schedule B</u> (the “Approved Opioid Abatement Uses”); (ii) priority shall be given to the core abatement strategies (“Core Strategies”) as identified on <u>Schedule A</u>; and (iii) no more than five percent (5%) of the Public Funds may be used to fund expenses incurred in administering the distributions for the Approved Opioid Abatement Uses, including the process of selecting programs to receive distributions of Public Funds for implementing those programs and in connection with the Government Participation Mechanism³ (“Allowed Administrative Expenses,” and together with the Approved Opioid Abatement Uses, “Approved Uses”).⁴ Notwithstanding anything in this term sheet that might imply to the contrary, projects or programs that constitute Approved Opioid Abatement Uses may be provided by States, State agencies, Local Governments, Local Government agencies or nongovernmental parties and funded from Public Funds.
3. GENERAL NOTES	The governmental entities maintain that the most beneficial and efficient use of limited bankruptcy funds is to dedicate as large a portion as possible to abatement programs addressing the opioid crisis. If this

I think that should be clear and I think it is clear to them. But, rather, where they act – in the best principles of federalism, for their state, the coordinator for the victims in their state.”); Hr’g Tr. at 75:19-76:1 (Jan. 24, 2020) (“Even if there ultimately is an allocation here – and there’s not a deal now, obviously, at this point on a plan. But if there is an allocation that leaves a substantial amount of the Debtors’ value to the states and territories, one of the primary benefits of a bankruptcy case is that the plan can lock in, perhaps only in general ways, but perhaps more in specific ways, how the states use that money . . .”).

³ Capitalized terms not defined where first used shall have the meanings later ascribed to them in this Term Sheet.

⁴ Nothing in this term sheet is intended to, nor does it, limit or permit the ability of funds from the Purdue estate (other than Public Funds) to be used to pay for legal fees and expenses incurred in anticipation of or during Purdue’s chapter 11 case, or once confirmed, in implementing the Chapter 11 Plan.

Issue	Description
	approach is taken, the governmental entities involved in the mediation – states, territories, tribes, counties, cities and others – would commit the Public Funds allocated to them to such future abatement, in lieu of direct payment for their claims. a. Resolution of States’ and Local Governments’ claims under this model presumes signoff by and support of the federal government, including an agreement that the federal government will also forego its past damages claims. Continued coordination with the federal government therefore is necessary as this model is finalized. b. This outline addresses the allocation of Abatement Funds among governmental entities to provide abatement programs to the public for the benefit of not only the governmental entities and their constituents, but also a substantial number of other creditors. The States and Local Governments welcome other, private-side creditor groups to enter discussions concerning how such creditors may participate in, contribute to and/or benefit from the government-funded abatement programs contemplated herein in lieu of direct payment on their claims for past damages. c. In addition to providing abatement services, it is understood that, if their claims are to be released in a reorganization plan, a portion of the Purdue estate will also need to be dedicated to personal injury claimants. A proposal regarding such claims is being developed separately. d. All Public Funds distributed from the Purdue bankruptcy estate as part of this abatement structure shall be used only for such Approved Uses. Compliance with these requirements shall be verified through reporting, as set out in Section 8. This outline and the terms herein are intended to apply solely to the use and allocation of Public Funds in the Purdue Chapter 11 Plan, and do not apply to the use or allocation of funds made available as the result of judgments against or settlements with any party other than those released as part of the Chapter 11 Plan.
4. DISBURSEMENT OF FUNDS	Disbursement of Abatement Funds The Bankruptcy Court shall appoint [a third-party administrator (“Administrator”)] [Trustee(s)] who will perform the ministerial task of overseeing distribution of all Abatement Funds, which will consist of all assets transferred to such fund by way of the confirmed Chapter 11 Plan, and any, growth, earnings, or revenues from such assets, as well as proceeds from any future sale of such assets. The [Administrator] [Trustees] shall distribute the Abatement Fund consistent with the Chapter 11 Plan and shall provide to the Bankruptcy Court an annual report on such distributions. [Points to be addressed regarding disbursements:

Issue	Description
	• Trigger and timing for disbursements. • Insert details to show how these funds shall be distributed for abatement uses and that the funds will not flow into the state general revenue accounts (unless constitutionally required and, in that event, the funds shall still be disbursed for abatement uses as required by the terms of the document), including possible distribution to state points of contact and block grant recipients. • Possible creation of template document for Abatement Funds distribution requests. • If trust mechanism is employed, trust location and governing law.]
5. ATTORNEYS' FEES AND COSTS FUND	A separate fund will be established for attorneys' fees and litigation costs in the final bankruptcy plan. Agreement by the parties to this Abatement Plan Term Sheet is contingent upon the establishment of this fund and the details of the fund, which are subject to further negotiation, including without limitation the participants, amount, jurisdiction, oversight, and administration. Participation in an abatement program, receipt of abatement services or benefits will not affect, and specific percentages in the abatement structure received by various parties will not determine, the amount of fees and costs that may be recovered.
6. TRIBAL ABATEMENT FUNDING	[X%] of the Abatement Funds will be allocated to a Tribal Abatement Fund and these funds will not be a part of the structure involving abatement programs funded by state and local governments. - The Tribes are working on their proposal for allocation among Tribes, which would be included as part of the overall abatement plan. - The Tribes will use the tribal allocation of Abatement Funds for programs on the approved list of abatement strategies (see Schedule B) and also for culturally appropriate activities, practices, teachings or ceremonies that are, in the judgment of a tribe or tribal health organization, aimed at or supportive of remediation and abatement of the opioid crisis within a tribal community.⁵ The Tribes will have a list of representative examples of such culturally appropriate abatement strategies, practices and programs which is attached as Schedule I. The separate allocation of abatement funding and illustrative list of culturally appropriate abatement strategies recognizes that American Indian and Alaska Native Tribes and the communities they serve possess unique cultural histories, practices, wisdom, and needs that are highly relevant to the health and well-being of American Indian and Alaska Native

⁵ [NTD: Discuss how private claimants will be treated under Tribal Allocation, if at all.]

Issue	Description
	people and that may play an important role in both individual and public health efforts and responses in Native communities.
7. DIVISION OF PUBLIC FUNDS	Public Funds are allocated among the States, the District of Columbia and Territories in the percentages set forth on Schedule C. Except as set forth below in section 7(C) for the District of Columbia and Territories, each State's Schedule C share shall then be allocated within the State in accordance with the following: 1. Statewide Agreement. Each State and its Local Governments will have until [the later of 60 days from entry of an order confirming the Chapter 11 Plan or the Effective Date of the Chapter 11 Plan]⁶ (the "Agreement Date") to file with the Bankruptcy Court an agreed-upon allocation or method for allocating the Public Funds for that State dedicated only to Approved Uses (each a "Statewide Abatement Agreement" or "SAA"). Any State and its Local Governments that have reached agreement before the Effective Date of the Chapter 11 Plan that satisfies the metric for approval as described in the immediately following paragraph shall file a notice with the Bankruptcy Court that it has adopted a binding SAA and either include the SAA with its filing or indicate where the SAA is publicly available for the SAA to be effective for the Purdue Bankruptcy. Any dispute regarding allocation within a State will be resolved as provided by the Statewide Abatement Agreement. A Statewide Abatement Agreement shall be agreed when it has been approved by the State and either (a) representatives⁷ of its Local Governments whose aggregate Population Percentages, determined as set forth below, total more than Sixty Percent (60%), or (b) representatives of its Local Governments whose aggregate Population Percentages total more than fifty percent (50%) provided that these Local Governments also represent 15% or more of the State's counties or parishes (or, in the case of States whose counties and parishes that do not function as Local Governments, 15% of or more of the State's incorporated cities or towns), by number.⁸

⁶ Should there be provision for extension of the date for filing Statewide Abatement Agreement?

⁷ An authorized "representative" of local, or even State, government can differ in this Term Sheet depending on the context.

⁸ All references to population in this Term Sheet shall refer to published U. S. Census Bureau population estimates as of July 1, 2019, released March 2020, and shall remain unchanged during the term of this agreement. These estimates can currently be found at <https://www.census.gov/data/datasets/time-series/demo/popest/2010s-counties-total.html>

Issue	Description
	Population Percentages shall be determined as follows: For States with counties or parishes that function as Local Governments,⁹ the Population Percentage of each county or parish shall be deemed to be equal to (a) (1) 200% of the population of such county or parish, minus (2) the aggregate population of all Primary Incorporated Municipalities located in such county or parish,¹⁰ divided by (b) 200% of the State's population. A "Primary Incorporated Municipality" means a city, town, village or other municipality incorporated under applicable state law with a population of at least 25,000 that is not located within another incorporated municipality. The Population Percentage of each primary incorporated municipality shall be equal to its population (including the population of any incorporated or unincorporated municipality located therein) divided by 200% of the State's population; provided that the Population Percentage of a primary incorporated municipality that is not located within a county shall be equal to 200% of its population (including the population of any incorporated or unincorporated municipality located therein) divided by 200% of the State's population. For all States that do not have counties or parishes that function as Local Governments, the Population Percentage of each incorporated municipality (including any incorporated or unincorporated municipality located therein), shall be equal to its population divided by the State's population. The Statewide Abatement Agreement will become effective within fourteen (14) days of filing, unless otherwise ordered by the Bankruptcy Court. A State and its Local Governments may revise, supplement, or refine a Statewide Abatement Agreement by filing an amended Statewide Abatement Agreement that has been approved by the State and sufficient Local Governments to satisfy the approval standards set forth above with the Bankruptcy Court, which shall become effective within fourteen (14) days of filing, unless otherwise ordered by the Bankruptcy Court. 2. Default Allocation Mechanism (excluding Territories and DC addressed below). The Public Funds allocable to a State that is not party to a Statewide Abatement Agreement as defined in 7(1) above (each a "Non-SAA State") shall be allocated as between the State and its Local Governments to be

⁹ The following states do not have counties or parishes that function as Local Governments: Alaska, Connecticut, Massachusetts, Rhode Island, and Vermont [INSERT OTHERS]. All other States have counties or parishes that function as Local Governments.

¹⁰ Discuss how to deal with cities and towns that straddle counties.

Issue	Description
	used only for Approved Uses, in accordance with this Section (B) (the “Default Allocation Mechanism”). a. Regions. Except as provided in the final sentence of this paragraph, each Non-SAA State shall be divided into “Regions” as follows: (a) each Qualifying Block Grantee (as defined below) shall constitute a Region; and (b) the balance of the State shall be divided into Regions (such Regions to be designated by the State agency with primary responsibility for substance abuse disorder services employing to the maximum extent practical, existing regions established in that State for opioid abuse treatment or similar public health purposes); such non-Qualifying Block Grantee Regions are referred to herein as “Standard Regions”). The Non-SAA States which have populations under 4 million and do not have existing regions described in the foregoing clause (b) shall not be required to establish Regions;¹¹ such a State that does not establish Regions but which does contain one or more Qualifying Block Grantees shall be deemed to consist of one Region for each Qualifying Block Grantee and one Standard Region for the balance of the State. b. Regional Apportionment. Public Funds shall be allocated to each Non-SAA State, as defined in 7(1) above, as (a) a Regional Apportionment or (b) a Non-Regional Apportionment based on the amount of Public Funds dispersed under a confirmed Chapter 11 Plan as follows: i. First \$1 billion – 70% Regional Apportionment/30% Non-Regional Apportionment ii. \$1-\$2.5 billion – 64% Regional Apportionment /36% Non-Regional Apportionment iii. \$2.5-\$3.5 billion – 60% Regional Apportionment /40% Non-Regional Apportionment iv. Above \$3.5 billion – 50% Regional Apportionment /50% Non-Regional Apportionment

¹¹ To the extent they are not parties to a Statewide Abatement Agreement, the following States will qualify as a Non-SAA State that does not have to establish Regions: Connecticut, Delaware, Hawai’i, Iowa, Maine, Nevada, New Hampshire, New Mexico, Rhode Island, Vermont [INSERT OTHERS].

Issue	Description
	c. Qualifying Block Grantee. A “Qualifying Local Government” means a county or parish (or in the cases of States that do not have counties or parishes that function as political subdivision, a city), that (a) either (i) has a population of 400,000 or more or (ii) in the case of California has a population of 750,000 or more and (b) has funded or otherwise manages an established, health care and/or treatment infrastructure (e.g., health department or similar agency) to evaluate, award, manage and administer a Local Government Block Grant.¹² A Qualifying Local Government that elects to receive Public Funds through Local Government Block Grants is referred to herein as a Qualifying Block Grantee.¹³ d. Proportionate Shares of Regional Apportionment. As used herein, the “Proportionate Share” of each Region in each Non-SAA State shall be (a) for States in which counties or parishes function as Local Governments, the aggregate shares of the counties or parishes located in such Region under the allocation model employed in connection with the Purdue Bankruptcy (the “Allocation Model”),¹⁴ divided by the aggregate shares for all counties or parishes in the State under the Allocation Model; and (b) for all other States, the aggregate shares of the cities and towns in that Region under the Allocation Model’s intra-county allocation formula, divided by the aggregate shares for all cities and towns¹⁵ in the State under the Allocation Model. e. Expenditure or Disbursement of Regional Apportionment. Subject to 7(2)(i) below regarding Allowed Administrative Expenses, all Regional Apportionments shall be disbursed or expended in the form of Local Government Block Grants or otherwise for Approved Opioids Abatement Uses in the Standard Regions of each Non-SAA State.

¹² As noted in footnote 8, the population for each State shall refer to published U. S. Census Bureau population estimates as of July 1, 2019, released March 2020, and shall remain unchanged during the term of this agreement. These estimates can currently be found at <https://www.census.gov/data/datasets/time-series/demo/popest/2010s-counties-total.html>

¹³ [NTD: Perhaps provide for a Qualifying Political Subdivision to expand to include neighboring areas that are part of its metro area?]

¹⁴ Need to address whether to use the Negotiation Class Allocation Model or other metric to determine Proportionate Share.

¹⁵ Should this be all cities and towns or only primary incorporated municipalities?

Issue	Description
	f. Qualifying Block Grantees. Each Qualifying Block Grantee shall receive its Regional Apportionment as a block grant (a “Local Government Block Grant”). Local Government Block Grants shall be used only for Approved Opioid Abatement Uses by the Qualifying Block Grantee or for grants to organizations within its jurisdiction for Approved Opioid Abatement Uses and for Allowed Administrative Expenses in accordance with 7(2)(i) below. Where a municipality located wholly within a Qualifying Block Grantee would independently qualify as a block grant recipient (“Independently Qualifying Municipality”), the Qualifying Block Grantee and Independently Qualifying Municipality must make a substantial and good faith effort to reach agreement on use of Abatement Funds as between the qualifying jurisdictions. If the Independently Qualifying Municipality and the Qualifying Block Grantee cannot reach such an agreement on or before the Agreement Date [or some later specified date], the Qualifying Block Grantee will receive the Local Government Block Grant for its full Proportionate Share and commit programming expenditures to the benefit of the Independently Qualifying Municipality in general proportion to Proportionate Shares (determined as provided in 7(2)(d) above) of the municipalities within the Qualifying Block Grantee. Notwithstanding the allocation of the Proportionate Share of each Regional Apportionment to the Qualifying Block Grantee, a Qualifying Block Grantee may choose to contribute a portion of its Proportionate Share towards a Statewide program. g. Standard Regions. The portions of each Regional Apportionment not disbursed in the form of Local Government Block Grants shall be expended throughout the Standard Regions of each Non-SAA State in accordance with 95%-105% of the respective Proportionate Shares of such Standard Regions. Such expenditures will be in a manner that will best address Opioid abatement within the State as determined by the State with the input, advice and recommendations of the Government Participation Mechanism described in Section 8 below. This regional spending requirement may be met by delivering Approved Opioid Abatement Use services or programs to a Standard Region or its residents. Delivery of such services or programs can be

Issue	Description
	accomplished directly or indirectly through many different infrastructures and approaches, including without limitation the following: i. State agencies, including local offices; ii. Local governments, including local government health departments; iii. State public hospital or health systems; iv. Health care delivery districts; v. Contracting with abatement service providers, including nonprofit and commercial entities; or vi. Awarding grants to local programs. h. Expenditure or Disbursement of Public Funds Other Than Regional Apportionment. All Public Funds allocable to a Non-SAA State that are not included in the State's Regional Apportionment shall be expended only on Approved Uses. The expenditure of such funds shall be at the direction of the State's lead agency (or other point of contact designated by the State) and may be expended on a statewide and/or localized manner, including in the manners described in herein. Qualifying Block Grantees will be eligible to participate in or receive the benefits of any such expenditures on the same basis as other Regions. i. Allowed Administrative Expenses. Qualifying Block Grantees States may use up to 5% of their Non-Regional Apportionments plus 5% of the Regional Apportionment not used to fund Local Government Block Grants, for Allowed Administrative Expenses. Qualifying Block Grantees may use up to 5% of their Local Government Block Grants to fund their Allowed Administrative Expenses. 3. Records. The State shall maintain records of abatement expenditures and its required reporting will include data on regional expenditures so it can be verified that the Regional Distribution mechanism guarantees are being met.¹⁶ Qualifying Block Grantees shall maintain records of abatement expenditures and shall provide those records periodically to their State for inclusion in the State's required periodic reporting, and shall be subject to audit consistent with State law applicable to the granting of State funds.

¹⁶ Additional records and reporting requirements?

Issue	Description
	(C) Allocation for Territories and the District of Columbia Only The allocation of Public Funds within a Territory or the District of Columbia will be determined by its local legislative body [within one year of the Agreement Date], unless that legislative body is not in session, in which case, the allocation of Public Funds shall be distributed pursuant to the direction of the Territory's or District of Columbia's executive, in consultation – to the extent applicable – with its Government Participation Mechanism [within ninety (90) days of the Agreement Date].¹⁷
8. GOVERNMENT PARTICIPATION MECHANISM	In each Non-SAA State, as defined in 7(1) above, there shall be a process, preferably pre-existing, whereby the State shall allocate funds under the Regional Distribution mechanism only after meaningfully consulting with its respective Local Governments. Each such State shall identify its mechanism (whether be it a council, board, committee, commission, taskforce, or other efficient and transparent structure) for consulting with its respective Local Governments (the “Government Participation Mechanism” or “GPM”) in a notice filed with the Bankruptcy Court identifying what GPM has been formed and describing the participation of its Local Governments in connection therewith. States may combine these notices into one or more notices for filing with the Bankruptcy Court. These notices are reviewable by the Bankruptcy Court upon the motion of any Local Government in that State asserting that no GPM has been formed. Government Participation Mechanisms shall conform to the following: (A) Composition. For each State, a. the State, on the one hand, and State's Local Governments, on the other hand, shall have equal representation on a GPM; b. Local Government representation on a GPM shall be weighted in favor of the Standard Regions but can include representation from the State's Qualifying Block Grantees; c. the GPM will be chaired by a non-voting Chairperson appointed by the State; d. Groups formed by the States' executive or legislature may be used as a GPM, provided that the group has equal representation by the State and the State's Local Governments.¹⁸ Appointees should possess experience, expertise and education with respect to public health, substance abuse, and other related

¹⁷ Territory and DC provisions to be discussed

¹⁸ Additional potential terms: mechanism for state and local appointment; duration of term, reimbursement of expenses.

Issue	Description
	topics as is necessary to assure the effective functioning of the GPM. (B) Consensus. Members of the GPMs should attempt to reach consensus with respect to GPM Recommendations and other actions of the GPM. Consensus is defined in this process as a general agreement achieved by the members that reflects, from as many members as possible, their active support, support with reservations, or willingness to abide by the decision of the other members. Consensus does not require unanimity or other set threshold and may include objectors. In all events, however, actions of a GPM shall be effective if supported by at least a majority of its Members. GPM Recommendations and other action shall note the existence and summarize the substance of objections where requested by the objector(s). (C) Proceedings. Each GPM shall hold no fewer than four public meetings annually, to be publicized and located in a manner reasonably designed to facilitate attendance by residents throughout the State. Each GPM shall function in a manner consistent with its State's open meeting, open government or similar laws, and with the Americans with Disabilities Act. GPM members shall be subject to State conflict of interest and similar ethics in government laws. (D) Consultation and Discretion. The GPM shall be a mechanism by which the State consults with community stakeholders, including Local Governments (including those not a part of the GPM), state and local public health officials and public health advocates, in connection with opioid abatement priorities and expenditure decisions for the use of Public Funds on Approved Opioid Abatement Uses.¹⁹ (E) Recommendations. A GPM shall make recommendations regarding specific opioid abatement priorities and expenditures for the use of Public Funds on Approved Opioid Abatement Uses to the State or the agency designated by a State for this purpose ("GPM Recommendations"). In carrying out its obligations to provide GPM Recommendations, a GPM may consider local, state and federal initiatives and activities related to education, prevention, treatment and services for individuals and families experiencing and affected by opioid use disorder; recommend priorities to address the State's opioid epidemic, which recommendations may be Statewide or specific to Regions; recommend Statewide or Regional funding with respect to specific programs or initiatives; recommend measurable outcomes to determine the effectiveness of funds expended for

¹⁹ Address form of consultation with non-GPM members, public hearings, etc.

Issue	Description
	Approved Opioid Abatement Uses; monitor the level of Allowed Administrative Expenses expended from Public Funds. The goal is for a process that produces GPM Recommendations that are recognized as being an efficient, evidence-based approach to abatement that addresses the State's greatest needs while also including programs reflecting particularized needs in local communities. It is anticipated that such a process, particularly given the active participation of state representatives, will inform and assist the state in making decisions about the spending of the Public Funds. To the extent a State chooses not to follow a GPM Recommendation, it will make publicly available within 14 days after the decision is made a written explanation of the reasons for its decision, and allow 7 days for the GPM to respond. (F) Review. Local Governments and States may object to an allocation or expenditure of Public Funds (whether a Regional Apportionment or Non-Regional Apportionment) solely on the basis that the allocation or expenditure at issue (i) is inconsistent with the provisions of Section 7(B)2 hereof with respect to the levels of Regional Apportionments and Non-Regional Apportionments; (ii) is inconsistent with the provisions of Section 7(B)(5) hereof with respect to the amounts of Local Government Block Grants or Regional Apportionment expenditures; (iii) is not for an Approved Use, or (iv) violates the limitations set forth herein with respect to Allowed Administrative Fees. The objector shall have the right to bring that objection to either (a) a court with jurisdiction within the applicable State ("State Court") or (b) the Bankruptcy Court if the Purdue chapter 11 case has not been closed; provided that nothing herein is intended to expand the scope of the Bankruptcy Court's post-confirmation jurisdiction or be deemed to be a consent to any expanded post-confirmation jurisdiction by the Bankruptcy Court (each an "Objection"). If an Objection is filed within fourteen (14) days of approval of an Allocation, then no funds shall be distributed on account of the aspect of the Allocation that is the subject of the Objection until the Objection is resolved or decided by the Bankruptcy Court or State Court, as applicable. There shall be no other basis for bringing an Objection to the approval of an Allocation.
8. COMPLIANCE, REPORTING, AUDIT AND ACCOUNTABILITY	At least annually, each State shall publish on the lead State Agency's website or on its Attorney General's website a report detailing for the preceding time period, respectively (i) the amount of Public Funds received, (ii) the allocation awards approved (indicating the recipient, the

Issue	Description
	amount of the allocation, the program to be funded and disbursement terms), and (iii) the amounts disbursed on approved allocations, to Qualifying Local Governments for Local Government Block Grants and Allowed Administrative Fees. At least annually, each Qualifying Block Grantee which has elected to take a Local Government Block Grant shall publish on its lead Agency's or Local Government's website a report detailing for the preceding time period, respectively (i) the amount of Local Government Block Grants received, (ii) the allocation awards approved (indicating the recipient, the amount of the grant, the program to be funded and disbursement terms), and (iii) the amounts disbursed on approved allocations. As applicable, each State or Local Government shall impose reporting requirements on each recipient to ensure that Public Funds are only being used for Approved Uses, in accordance with the terms of the allocation, and that the efficacy of the expenditure of such Public Funds with respect to opioids abatement can be publicly monitored and evaluated. The expenditure and disbursement of Public Funds shall be subject to audit by States as follows: [details of audit scope, process, output, etc.] (a) A court with jurisdiction within the applicable State ("State Court") or (b) the Bankruptcy Court if the Purdue chapter 11 case has not been closed shall have jurisdiction to enforce the terms of this agreement, and as applicable, a Statewide Abatement Agreement or Default Mechanism; provided that nothing herein is intended to expand the scope of the Bankruptcy Court's post-confirmation jurisdiction.

Schedule A
Core Strategies

States and Qualifying Block Grantees shall choose from among the abatement strategies listed in Schedule B. However, priority shall be given to the following core abatement strategies (“**Core Strategies**”)[, such that a minimum of __% of the [aggregate] state-level abatement distributions shall be spent on [one or more of] them annually].

A. Naloxone/Narcan

1. Expand training for first responders, EMTs, law enforcement, schools, community support groups and families; and
2. Increase distribution to non-Medicaid eligible or uninsured individuals.

B. Medication Assisted Treatment (“MAT”) Distribution and other opioid-related treatment

1. Increase distribution of MAT to non-Medicaid eligible or uninsured individuals;
2. Provide MAT services to youth and education to school-based and youth-focused programs that discourage or prevent misuse;
3. Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders; and
4. Non-MAT treatment, including addition and expansion of services for managing withdrawal and related systems such as detox, residential, hospitalization, intensive outpatient, outpatient, recovery housing, and treatment facilities.

C. Pregnant & Postpartum Women

1. Expand Screening, Brief Intervention, and Referral to Treatment (“SBIRT”) services to non-Medicaid eligible or uninsured pregnant women;
2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for women with co-occurring Opioid Use Disorder (“OUD”) and other Substance Use Disorder (“SUD”)/Mental Health disorders from 60 days postpartum to 12 months (post-Medicaid coverage); and
3. Provide comprehensive wrap-around services to individuals in recovery including housing, transportation, job placement/training, and childcare.

D. Expanding Treatment for Neonatal Abstinence Syndrome

1. Expand comprehensive evidence-based and recovery support for NAS babies;
2. Expand services for better continuum of care with infant-need dyad; and
3. Expand long-term treatment and services for medical monitoring of NAS babies and their families.

E. Expansion of Warm Hand-off Programs and Recovery Services

1. Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments;
2. Expand warm hand-off services to transition to recovery services;
3. Broaden scope of recovery services to include co-occurring SUD or other polysubstance abuse problems;
4. Provide comprehensive wrap-around services to individuals in recovery including housing, transportation, job placement/training, and childcare; and
5. Hire additional social workers to facilitate expansions above.

F. Treatment for Incarcerated Population

1. Provide evidence-based treatment and recovery support including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system; and
2. Increase funding for jails that currently have or had detox units to treat inmates with OUD.

G. Prevention Programs

1. Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco);
2. Funding for school-based prevention programs, beyond education about MAT mentioned above, including evidence-based school-wide programs;
3. Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the 2016 CDC guidelines, including providers at hospitals (academic detailing);
4. Funding for community drug disposal programs; and
5. Funding for additional city police officers/county sheriffs to specifically address OUD and opioid-related ODs.

H. Expanding Syringe Service Programs

1. Provide comprehensive syringe exchange services programs with more wrap-around services including treatment information.

I. Evidence based data collection and research analyzing the effectiveness of the abatement strategies within the State.

Schedule B
Approved Uses²⁰

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse services that include the full American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions, including but not limited to:
 - a. Medication-Assisted Treatment (MAT);
 - b. Abstinence-based treatment;
 - c. Treatment, recovery, or other services provided by states, subdivisions, community health centers; non-for-profit providers; or for-profit providers;
 - d. Treatment by providers that focus on OUD treatment as well as treatment by providers that offer OUD treatment along with treatment for other SUD/MH conditions; or
 - e. Evidence-informed residential services programs, as noted below.
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based, evidence-informed, or promising practices such as adequate methadone dosing and low threshold approaches to treatment.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with

²⁰ [NTD: Discuss expanded list of Approved Uses to be included. Discuss “self-executing” function based on additional information received from NCSG.]

OD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.

6. Treatment of mental health trauma resulting from the traumatic experiences of the opioid user (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
7. Support detoxification (detox) and withdrawal management services for persons with OD and any co-occurring SUD/MH conditions, including medical detox, referral to treatment, or connections to other services or supports.
8. Training on MAT for health care providers, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
9. Support workforce development for addiction professionals who work with persons with OD and any co-occurring SUD/MH conditions.
10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Scholarships and supports for certified addiction counselors and other mental and behavioral health providers involved in addressing OD any co-occurring SUD/MH conditions, including but not limited to training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.
12. Scholarships for persons to become certified addiction counselors, licensed alcohol and drug counselors, licensed clinical social workers, and licensed mental health counselors practicing in the SUD field, and scholarships for certified addiction counselors, licensed alcohol and drug counselors, licensed clinical social workers, and licensed mental health counselors practicing in the SUD field for continuing education and licensing fees.
13. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.
14. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.
15. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in treatment for and recovery from OUD and any co-occurring SUD/MH conditions through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Provide the full continuum of care of recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, residential treatment, medical detox services, peer support services and counseling, community navigators, case management, and connections to community-based services.
2. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.
3. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, or training for housing providers.
4. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
5. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.
6. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
7. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.
8. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
9. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to manage the opioid user in the family.
10. Training and development of procedures for government staff to appropriately interact and provide social and other services to current and recovering opioid users, including reducing stigma.
11. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
12. Create or support culturally-appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans.

13. Create and/or support recovery high schools.

**C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED
(CONNECTIONS TO CARE)**

Provide connections to care for people who have – or at risk of developing – OUD and any co-occurring SUD/MH conditions through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders.
3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
6. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into community treatment or recovery services through a bridge clinic or similar approach.
7. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
8. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
9. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.
10. Provide funding for peer navigators, recovery coaches, care coordinators, or care managers that offer assistance to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced on opioid overdose.

11. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
12. Develop and support best practices on addressing OUD in the workplace.
13. Support assistance programs for health care providers with OUD.
14. Engage non-profits and the faith community as a system to support outreach for treatment.
15. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions.
16. Create or support intake and call centers to facilitate education and access to treatment, prevention, and recovery services for persons with OUD and any co-occurring SUD/MH conditions.
17. Develop or support a National Treatment Availability Clearinghouse – a multistate/nationally accessible database whereby health care providers can list locations for currently available in-patient and out-patient OUD treatment services that are accessible on a real-time basis by persons who seek treatment.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved – or are at risk of becoming involved – in the criminal justice system through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. “Naloxone Plus” strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or

- f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise and to reduce perceived barriers associated with law enforcement 911 responses.
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts for persons with OUD and any co-occurring SUD/MH conditions, but only if these courts provide referrals to evidence-informed treatment, including MAT.
4. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are incarcerated in jail or prison.
5. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are leaving jail or prison have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome, through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based, evidence-informed, or promising treatment, including MAT, recovery services and supports, and prevention services for pregnant women – or women who could become pregnant – who have OUD and any co-occurring SUD/MH conditions, and other measures educate and provide support to families affected by Neonatal Abstinence Syndrome.

2. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions.
3. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
4. Child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
5. Enhanced family supports and child care services for parents with OUD and any co-occurring SUD/MH conditions.
6. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
7. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including but not limited to parent skills training.
8. Support for Children's Services – Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
2. Academic counter-detailing to educate prescribers on appropriate opioid prescribing.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.

5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or
 - c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD.
6. Development and implementation of a national PDMP – Fund development of a multistate/national PDMP that permits information sharing while providing appropriate safeguards on sharing of private health information, including but not limited to:
 - a. Integration of PDMP data with electronic health records, overdose episodes, and decision support tools for health care providers relating to OUD.
 - b. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database.
7. Increase electronic prescribing to prevent diversion or forgery.
8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Corrective advertising or affirmative public education campaigns based on evidence.
2. Public education relating to drug disposal.
3. Drug take-back disposal or destruction programs.
4. Fund community anti-drug coalitions that engage in drug prevention efforts.
5. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction – including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
6. Engage non-profits and faith-based communities as systems to support prevention.

7. Support evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
8. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
9. Create of support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.
10. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
11. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, opioid users, families and friends of opioid users, schools, community navigators and outreach workers, drug offenders upon release from jail/prison, or other members of the general public.
2. Public health entities provide free naloxone to anyone in the community, including but not limited to provision of intra-nasal naloxone in settings where other options are not available or allowed.
3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.

8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs.
10. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
11. Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
12. Provide training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions.
13. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items C8, D1 through D7, H1, H3, and H8, support the following:

1. Law enforcement expenditures relating to the opioid epidemic.
2. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
3. Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, and coordination to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Community regional planning to identify goals for reducing harms related to the opioid epidemic, to identify areas and populations with the greatest needs for treatment

intervention services, or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.

2. A government dashboard to track key opioid-related indicators and supports as identified through collaborative community processes.
3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to in items A7, A8, A9, A12, A13, A14, A15, B7, B10, C3, C5, D7, E2, E4, F1, F3, F8, G5, H3, H12, and I-2, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

- a. Monitoring, surveillance, and evaluation of programs and strategies described in this opioid abatement strategy list.
- b. Research non-opioid treatment of chronic pain.
- c. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
- d. Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.

- e. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
- f. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
- g. Research on expanded modalities such as prescription methadone that can expand access to MAT.
- h. Epidemiological surveillance of OUD-related behaviors in critical populations including individuals entering the criminal justice system, including but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.
- i. Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.
- j. Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.

Schedule C
State Allocation Percentages

[TO BE INSERTED]

63779069 v1

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Consent - Other

Agenda Title

Request to Endorse Palm Beach County's Bonefish Cove and Palm Beach Resilient Islands Restoration Projects and Approve Waivers to Town Code for Construction Dates, Hours, and Noise in Lake Worth Lagoon

Presenter

H. Paul Brazil, P.E., Director of Public Works

ATTACHMENTS:

- ▣ **Memorandum dated April 21, 2021, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **Palm Beach County Request for Waivers**
- ▣ **Bonefish Cove Project Plans**
- ▣ **Palm Beach Resilient Islands Project Plans**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

FROM: H. Paul Brazil, P. E., Director of Public Works

RE: Endorse Palm Beach County's Bonefish Cove and Palm Beach Resilient Islands Restoration Projects and Approve Waivers to Town Code for Construction Dates, Hours, and Noise in Lake Worth Lagoon

DATE: April 21, 2021

STAFF RECOMMENDATION

Town staff recommends that Town Council endorse Palm Beach County's Bonefish Cove and Palm Beach Resilient Islands Restoration Projects, and Palm Beach County Environmental Resources Management request for waivers to Town Code of Ordinances for construction dates, hours, and noise in Lake Worth Lagoon.

GENERAL INFORMATION

Palm Beach County Environmental Resources Management (ERM) has been performing environmental enhancement projects in the Lake Worth lagoon for many years with several projects, including Grassy Flats and Ibis Isle, completed within Town limits. Currently, the Town is working with Palm Beach County to place fill from the marina rehabilitation into an old dredge hole in Tarpon Cove to construct resilient islands near the El Cid neighborhood of West Palm Beach.

Palm Beach County ERM staff have been coordinating with Town staff for many years regarding future environmental enhancement projects in the Town of Palm Beach. ERM is now planning to construct resilient islands, called Bonefish Cove, near the south end of the Town approximately 1,000 feet from shore in the lagoon between 3120 and 3390 South Ocean Boulevard Condominiums. In addition, ERM has been coordinating with Town staff with their plans to construct resilient islands south of Everglades Island. These projects, like the previously constructed projects, will serve as environmental habitat, improve water quality in the lagoon, and provide wavebreaks to help shoreline stabilization. Neither of these projects are expected to negatively impact the three (3) recently completed channel dredging project areas. Drawings for these projects have been attached to this memorandum.

In order to construct these projects, Palm Beach County ERM provided a letter to the Town, dated April 16, 2021, requesting waivers of the following sections of the Town Code of Ordinances:

Section 42-198 – prohibits operation of equipment or machinery during winter, Sundays, and legal holidays (commencing on December 1 and ending May 1).

Section 42-199 – prohibits work between 5:00pm and 8:00am.

Sections 42-226 through 229 – regulates noise, equipment operation, and work hours and the standard Town requirement to “stand down for the season”.

Specifically, Palm Beach County ERM is requesting approval for construction hours of 7:00am to 6:00pm, Monday through Saturday, for Bonefish Cove, and 8:00am to 5:00pm, Monday through Saturday, for the Palm Beach Resilient Islands. No work on Sundays. The work could start as early as October 2021, but ERM has indicated that the more likely start date for both projects is early 2022. The duration of construction for both projects is approximately 12 months.

Approval of these projects would be contingent upon a construction easement to be approved by the Town Attorney’s Office.

FUNDING/FISCAL IMPACT

There is no funding/fiscal impact related to these Palm Beach County projects.

Attachments

cc: Jay Boodheshwar, Deputy Town Manager
Skip Randolph, Town Attorney
Patricia Strayer, Town Engineer
Robert Weber, Coastal Program Manager
Deborah Drum, Palm Beach County ERM
David Carson, Palm Beach County ERM



April 16, 2021

**Department of Environmental
Resources Management**

2300 North Jog Road, 4th Floor
West Palm Beach, FL 33411-2743
(561) 233-2400
FAX: (561) 233-2414
www.pbcgov.com/erm



**Palm Beach County
Board of County
Commissioners**

Dave Kerner, Mayor
Robert S. Weinroth, Vice Mayor

Maria G. Marino
Gregg K. Weiss
Maria Sachs
Melissa McKinlay
Mack Bernard

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

Mr. Paul Brazil, Director of Public Works
Town of Palm Beach
360 South County Road
P.O. Box 2029
Palm Beach, FL 33480

**SUBJECT: BONEFISH COVE AND PALM BEACH RESILIENT ISLANDS
RESTORATION PROJECTS**

Dear Mr. Brazil, *Paul*

Per our recent discussions, please accept this correspondence as a request for various waivers associated with the construction of the above-referenced projects to be considered at the earliest available Town (Town) Council meeting. As requested, project plans and photo renderings for both projects are attached, and specific requests for both are detailed below:

Bonefish Cove:

a) Request for construction approval with notification to the Town 30 days prior to projected start date. Work will take place ~1,000 feet offshore of S. Ocean Blvd. in the Lake Worth Lagoon.

b) Request for approval to construct 7:00am-6:00pm, Monday-Saturday for 12 months and associated waivers of the Town Ordinance Sections 42-198; 42-199; and 42-226 through 229.

Palm Beach Resilient Islands:

a) Request for construction approval with notification to the Town 30 days prior to projected start date.

b) Approval to construct from 8:00am-5:00pm Monday-Saturday from October to May and waivers of Town Ordinance Sections 42-198 and 42-226 through 229.

It is our understanding that a construction easement may be required for the Palm Beach Resilient Islands project, and we will pursue this easement at a later Council meeting.



If you have questions or need additional information, please contact me at 561-233-2400 or Mr. David Carson, Senior Environmental Analyst, at 561-233-2442. We look forward to working with you to complete construction of these valuable environment restoration projects

Sincerely,

A handwritten signature in blue ink, reading "Deborah Drum".

Deborah Drum, Director
Environmental Resources Management

DD:DC
Enclosures

Bonefish Cove Project Plans

LEGEND

— Approximate Toe Of Fill (40.2 ac.)

— -0.5 Ft. Contour Line

— -3.5 Ft. Contour Line

— -5.5 Ft. Contour Line

 Mangrove Islands (7.8 ac.)

 Oyster Reef (1.7 ac.)

 Potential SAV (26.8 ac.)

 Riprap Wavebreak (1.1 ac.)

 Bird Nesting Mound (0.2 ac.)

Toe of Fill

Section "A"

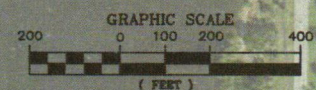
Section "B"

Section "C"

IWW CHANNEL

Notes:

- 1) Proposed elevations are referenced to the North American Vertical Datum of 1988, 1990 adjustment (NAVD88).
- 2) Mean High Water = +0.10 NAVD88.
- 3) Mean Low Water = -2.36 NAVD88.
- 4) Fill quantity = approx. 375,000 cu. yds.
- 5) Wavebreak rock quantity = approx. 6,983 tons.
- 6) Oyster reef rock quantity = approx. 12,423 tons.
- 7) Bird mound rock quantity = approx. 672 tons.
- 8) See drawing 2 for cross-sections.
- 9) All construction activities at the fill site shall be limited to M-F 8am-6pm in summer (May 1-Nov 20); M-F 9am-5pm winter (Nov 20-May1) unless otherwise coordinated between Palm Beach County and the Town of Palm Beach.



PALM BEACH COUNTY
BONEFISH COVE RESTORATION

Construction Plan View

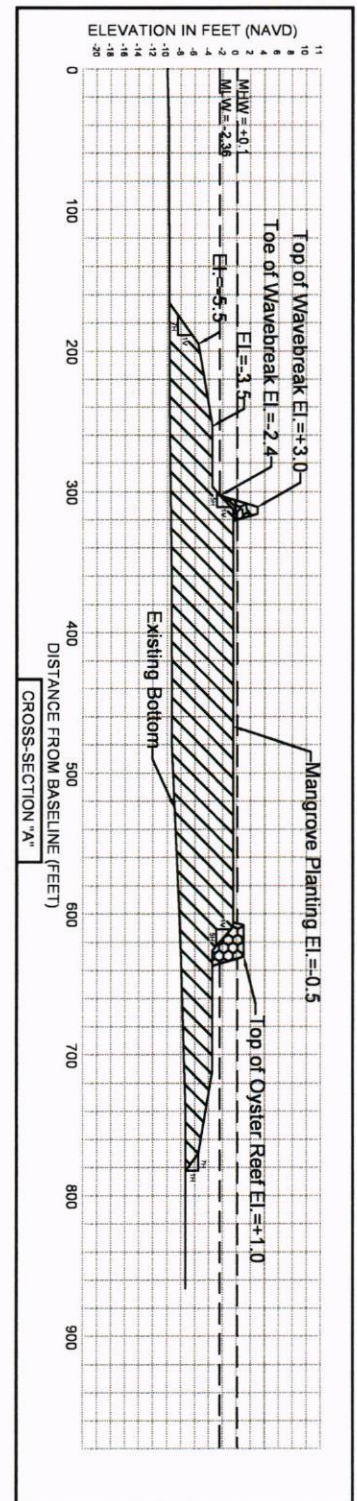
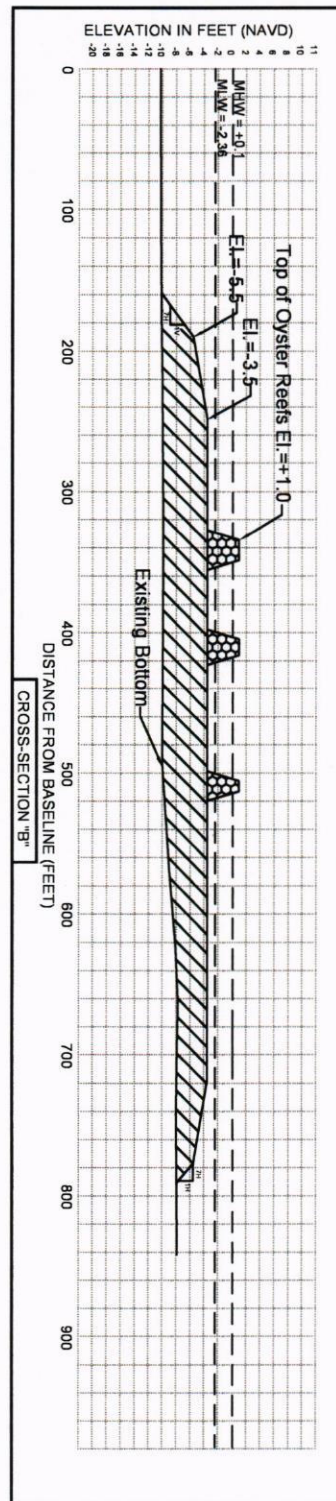
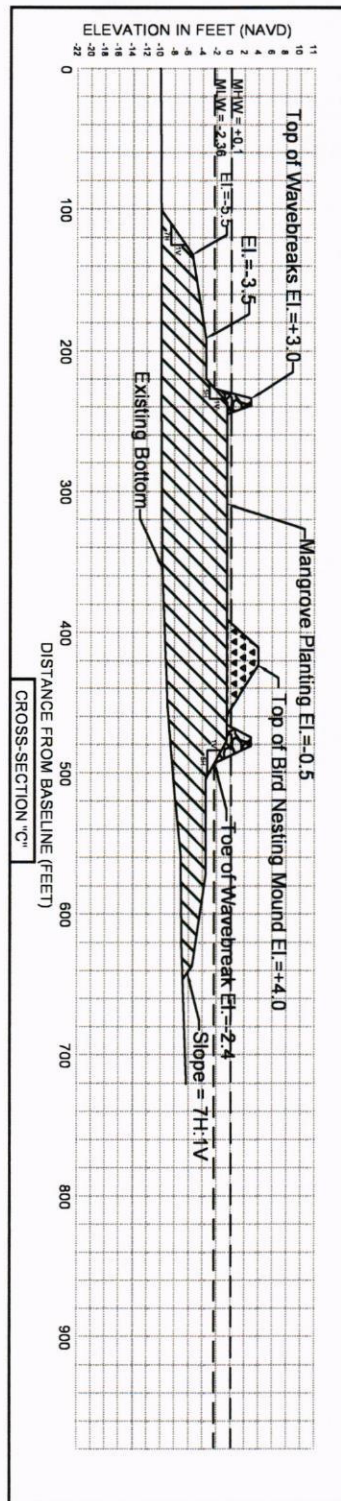
SEAL

Project	Revision	By	Date
Scale	Approved		
Drawn	Checked		
Date			
Field Book No.			



PALM BEACH COUNTY
DEPARTMENT OF
ENVIRONMENTAL RESOURCES MANAGEMENT
2300 N. Jog Road, 4th Floor
WEST PALM BEACH, FLORIDA
(561) 233-2400

- Notes:
- 1) All elevations are referenced to the North American Vertical Datum of 1988 (NAVD).
 - 2) All horizontal distances in feet.
 - 3) MHW = +0.10 NAVD, MLW = -2.36 NAVD.
 - 4) Wavebreak crest widths = 4 feet.
 - 5) See Drawing 1 for section locations.
 - 6) Eastern IWW ROW is 150 feet west of Baseline.



- Riprap Wavebreak (Type A riprap, 1' to 3' limestone boulders)
- Oyster Reef (Type B riprap, 9" to 18" limestone rock)
- Fill Area
- Bird Nesting Berm (Bedding stone, 4" to 9" limestone rock)

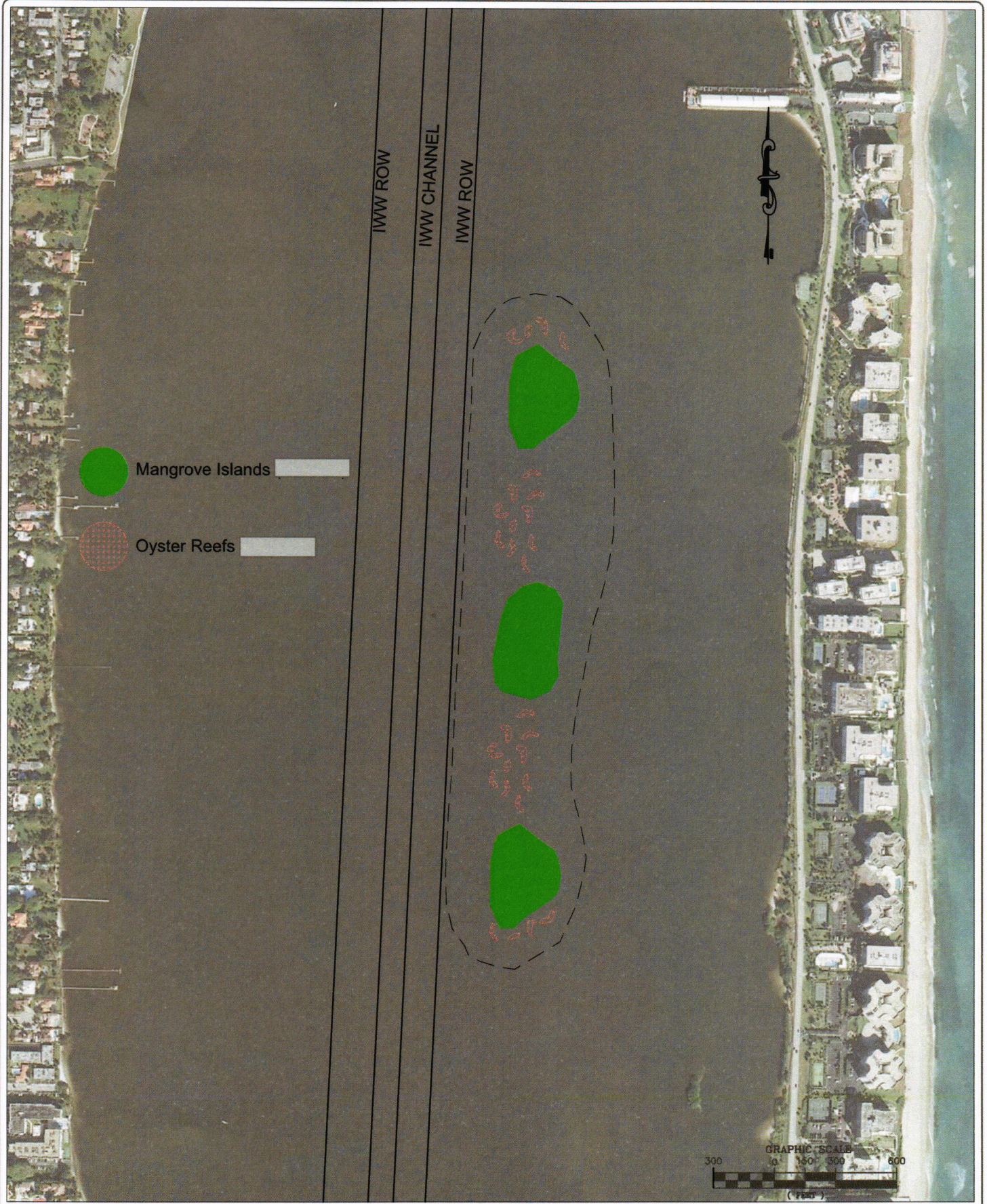
Scale: AS NOTED
Date: 3/05/2021
Sheet: 2 OF 3

BONEFISH COVE RESTORATION

TYPICAL CROSS-SECTIONS



PALM BEACH COUNTY
DEPARTMENT OF
ENVIRONMENTAL RESOURCES MANAGEMENT
2300 NORTH JOG ROAD, 4th FLOOR
WEST PALM BEACH, FL 33411-2743
(561) 233-2400

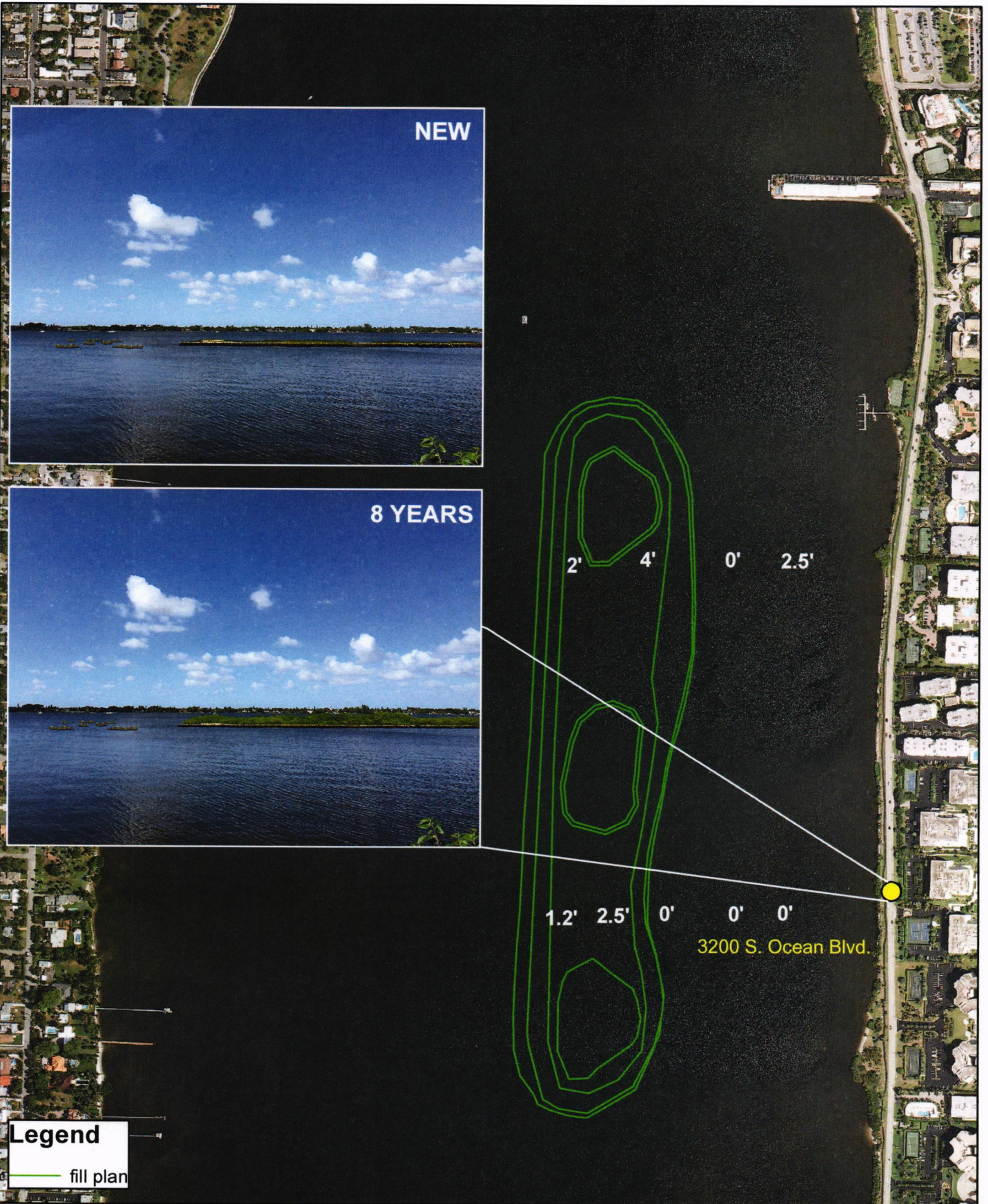


Sheet 1 of 1	Project: Bonefish Cove Conceptual Plan view	Scale

TCM Backup 5-11-21

Scale: As Shown North Date	Revisions:	By:	Date
Project Book No:			

	PALM BEACH COUNTY DEPARTMENT OF ENVIRONMENTAL RESOURCES MANAGEMENT 2300 N. Jog Road, 4th Floor WEST PALM BEACH, FLORIDA (561) 233-2400



Legend
 — fill plan



Palm Beach County Department of
 Environmental Resources Management
 2300 North Jog Road, 4th Floor
 West Palm Beach, Florida 33411-2741
 (561) 233-2400

Bonefish Artist Renderings



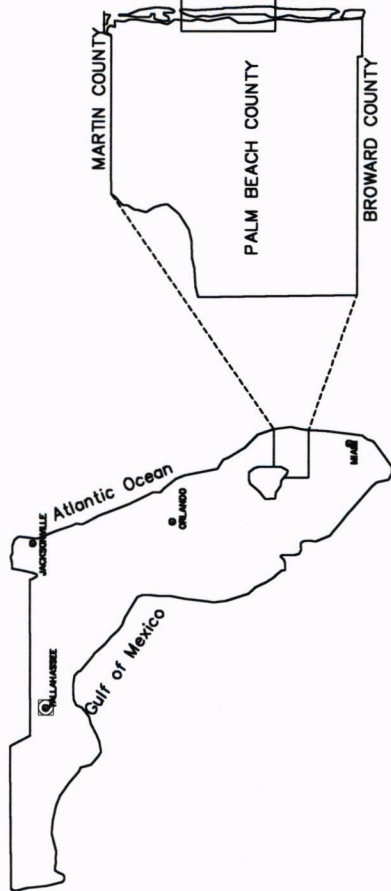
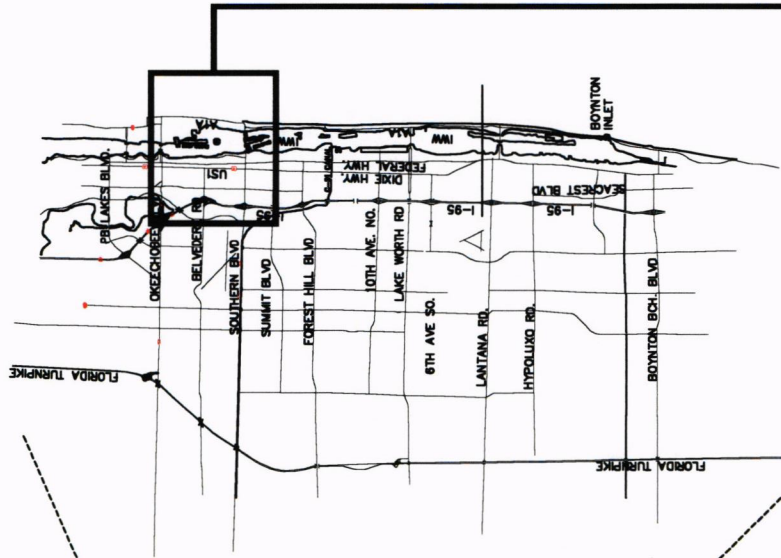
0 255 510 1,020
 Feet

August 26, 2016



View from upper floors, 3200 S. Ocean Blvd.

Palm Beach Resilient Islands Project Plans

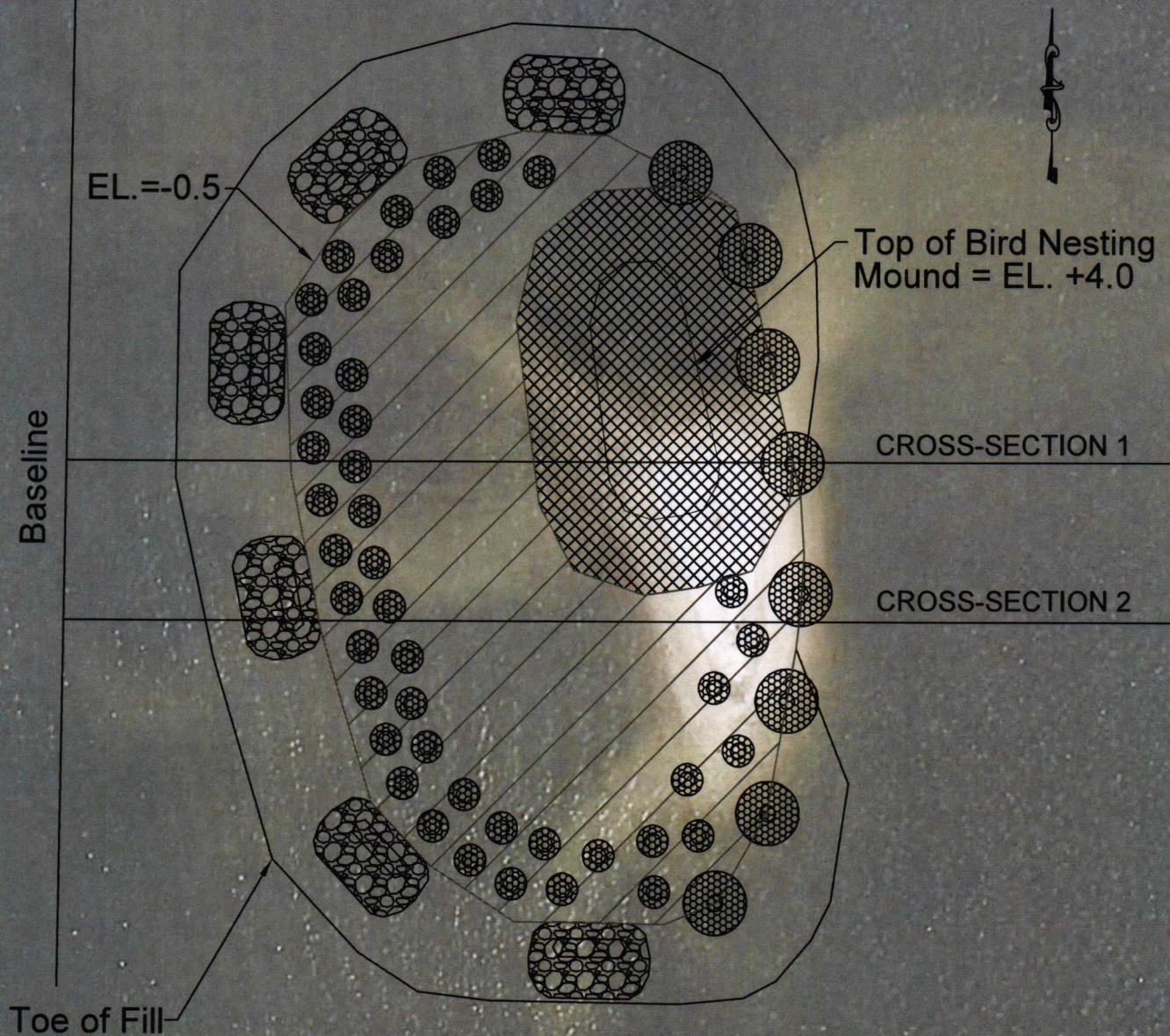


Project _____
 Subject _____
 Project No. _____
 Sheet _____ of _____

Drawing 1. Palm Beach Resilient Island Project Location and Vicinity Map

PALM BEACH COUNTY
 DEPARTMENT OF
 ENVIRONMENTAL
 RESOURCES
 MANAGEMENT



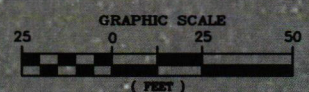


LEGEND

Notes:

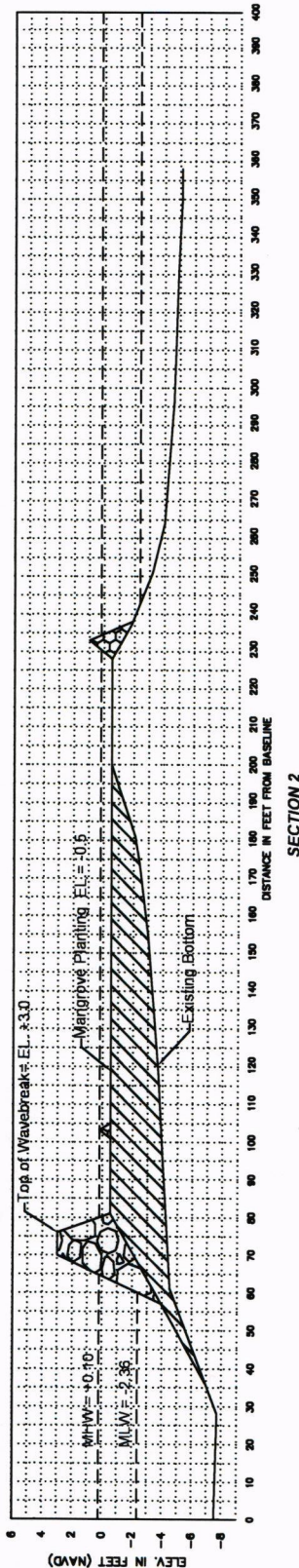
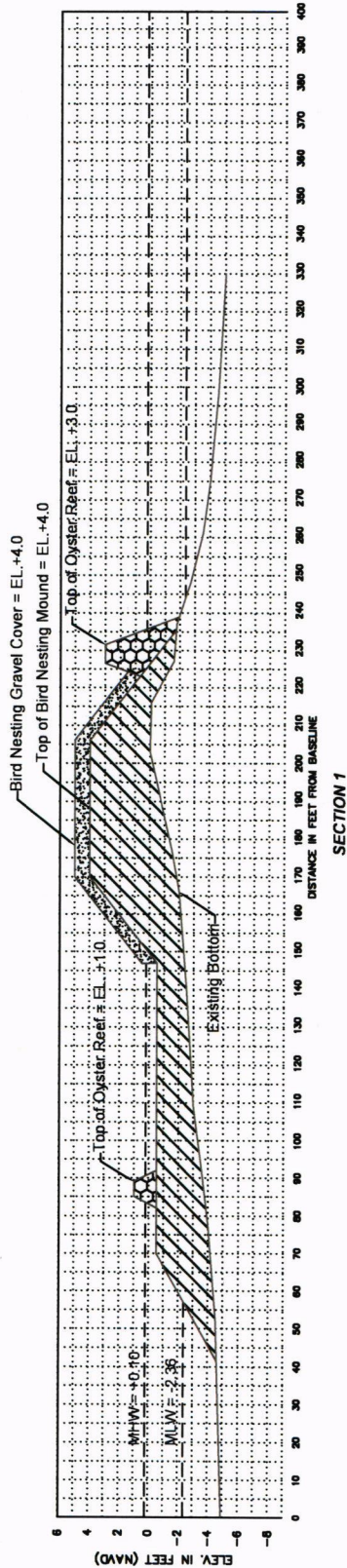
- 1) All elevations are referenced to the North American Vertical Datum of 1988 (NAVD).
- 2) All horizontal distances in feet.
- 3) Total fill footprint = 1.23 ac.
- 4) Wavebreak/Oyster Reef side slopes = 1.5H:1V
- 5) Fill side slopes = 7H:1V
- 6) Bird mound side slopes = 5H:1V.
- 7) Cross-sections shown on Drawing 3.
- 8) Fill quantity = 4,596 cu. yds.
- 9) Type A armor stone quantity = 419 tons.
- 10) Type B stone quantity = 1,088 tons.
- 11) Gravel quantity = 23 tons.
- 12) See Drawing 3 for cross-sections.

-  Riprap Wavebreak (2' to 3' limestone boulders) (0.11 ac.)
-  Oyster Reef (9" to 18" limestone rock) (0.13 ac.)
-  Mangrove/Spartina Planting Area (0.46 ac)
-  Bird Nesting Mound w/Gravel Cover (0.20 ac)



Sheet 2 of 4	Project PALM BEACH RESILIENT ISLANDS PROJECT	SCALE	Title Approved Checked Date 2011	No.	Revision:	By	Date
	Phase I PLAN VIEW						
TCM Backup 5-11-21			Field Book No:				

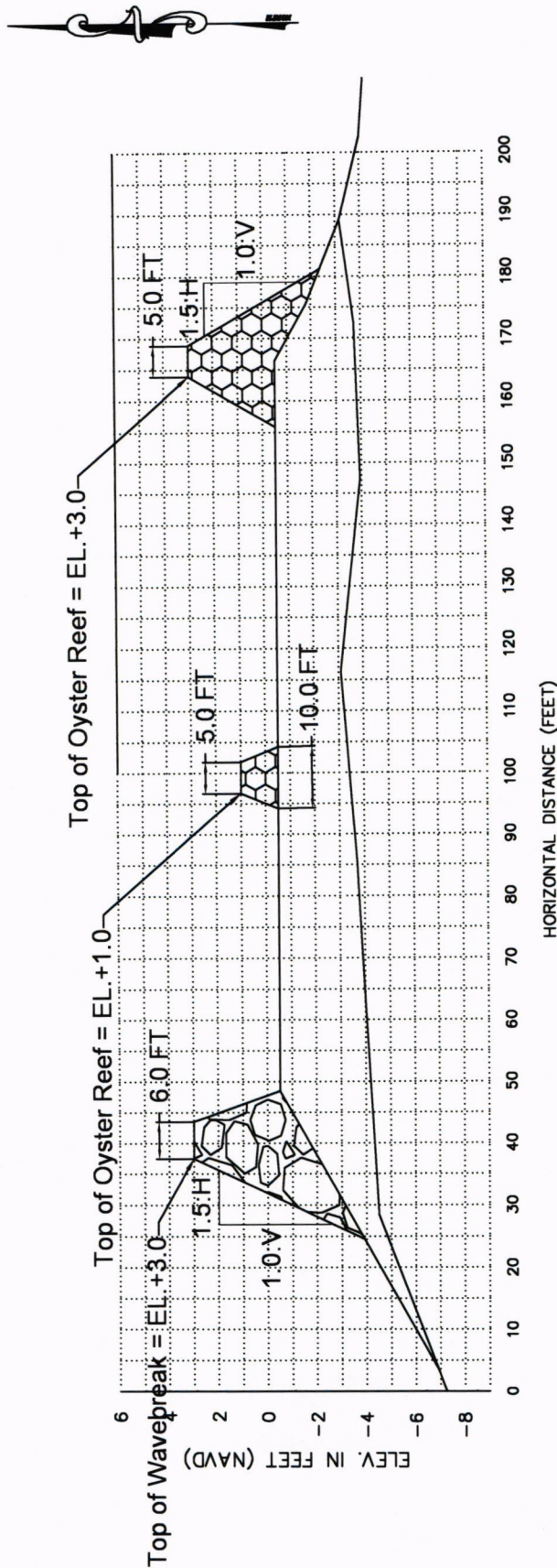
	PALM BEACH COUNTY DEPARTMENT OF ENVIRONMENTAL RESOURCES MANAGEMENT 2300 N. Jog Road, 4th Floor WEST PALM BEACH, FLORIDA (561) 233-2400
	323



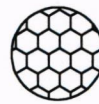
- Riprap Wavebreak (Type A riprap, 1' to 3' limestone boulders)
- Oyster Reef (Type B riprap, 9" to 18" limestone rock)
- Bird Nesting Cover (Bedding stone, 4" to 9" limestone rock)
- Fill Area

- Notes:
- 1) All elevations are referenced to the North American Vertical Datum of 1988 (NAVD).
 - 2) All horizontal distances in feet.
 - 3) MHW = +0.10 NAVD, MLW = -2.36 NAVD.
 - 4) Wavebreak/Oyster Reef side slopes = 1.5H:1V.
 - 5) Fill side slopes = 7H:1V.
 - 6) See Drawing 2 for section locations.

TYPICAL WAVEBREAK/OYSTER REEF CROSS-SECTIONS



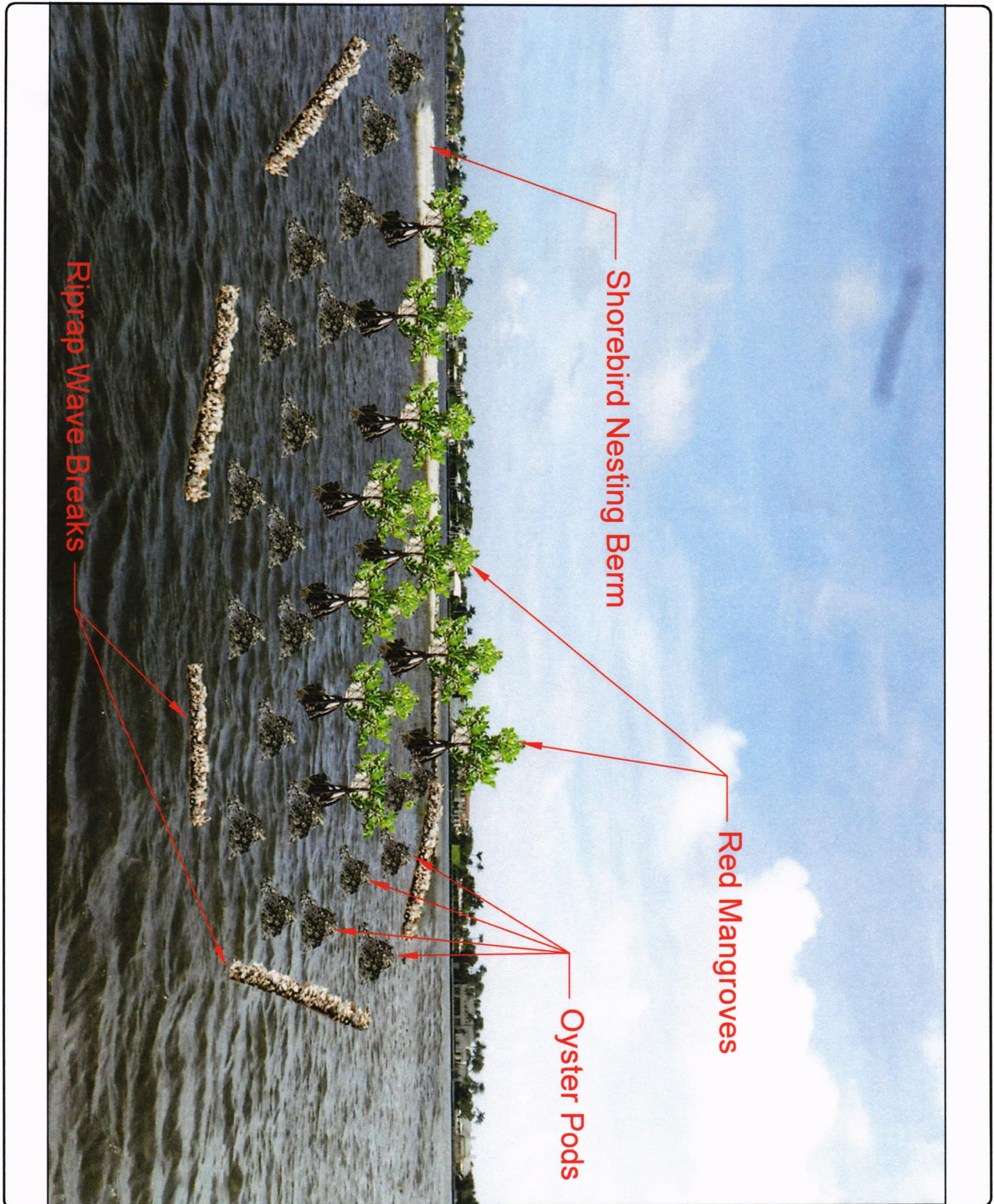
Riprap Wavebreak (Type A riprap, 1' to 3' limestone boulders)



Oyster Reef (Type B riprap, 9" to 18" limestone rock)

Notes:

- 1) All elevations are referenced to the North American Vertical Datum of 1988 (NAVD).
- 2) All horizontal distances in feet.
- 3) Wavebreak and Oyster Reef side slopes = 1.5H:1V.
- 4) Wavebreaks are 6 ft wide at the crest.
- 5) Oyster Reefs are 5 ft wide at the crest.



Scale: AS NOTED
 Date: 3/05/2021
 Sheet: OF

Palm Beach Resilient Islands
Photo Rendering



PALM BEACH COUNTY
 DEPARTMENT OF
 ENVIRONMENTAL RESOURCES MANAGEMENT
 2300 NORTH JOG ROAD, 4th FLOOR
 WEST PALM BEACH, FL 33411-2743
 (561) 233-2400

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda
Consent - Other

Agenda Title
Request to Consider Ordinance No. 08-2021 at a Public Hearing on Wednesday, May 12, 2021, Prior to 5:00 p.m.

Presenter
Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- **Memorandum Dated April 28, 2021 from Wayne Bergman, Director of Planning, Zoning and Building**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Wayne Bergman, Planning, Zoning & Building Director

Re: Request to Consider Ordinance No. 08-2021 at a Public Hearing Prior to 5:00 p.m.

Date: April 28, 2021

STAFF RECOMMENDATION

Staff recommends the Town Council conduct the public hearings on Ordinance No. 08-2021 at the Town Council meetings at which the proposed Ordinance is to be heard prior to 5:00 p.m. The proposed Ordinance will be heard on first reading at the May 12, 2021 meeting, and it is anticipated that the second reading will be on June 9, 2021.

GENERAL INFORMATION

Florida Statute 166.041 requires the Town Council hold at least one of two public hearings to adopt a comprehensive plan amendment or zoning amendment ordinance that changes the list of permitted, conditional or prohibited uses within a zoning district consisting of parcels of land involving ten acres or more after 5:00 p.m. However, the Statute provides that the time of hearing can be changed if a majority plus one of the local governing body elects to have a hearing at another time. Staff is requesting the Town Council elect to conduct the public hearings on Ordinance No. 08-2021 during the course of the normal Council business. The first reading of the proposed Ordinance will be on May 12, 2021. Second reading is anticipated to be on June 9, 2021. All public hearings may occur before 5:00 p.m.

cc: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
James Murphy, Asst. Director of Planning, Zoning and Building
Queenester Nieves, Town Clerk
Paul W. Castro, AICP, Zoning Manager

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda
Consent - Other

Agenda Title
Request to Consider Ordinance No. 12-2021 at a Public Hearing on Wednesday, May 12, 2021, Prior to 5:00 p.m.

Presenter
Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- ▣ **Memorandum dated April 26, 2021, from Wayne Bergman, Director of Planning, Zoning and Building**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Wayne Bergman, Planning, Zoning & Building Director

Re: Request to Consider Ordinance No. 12-2021 at a Public Hearing Prior to 5:00 p.m.

Date: April 26, 2021

STAFF RECOMMENDATION

Staff recommends the Town Council conduct the public hearings on Ordinance No. 12-2021 at the Town Council meetings at which the proposed Ordinance is to be heard prior to 5:00 p.m. The proposed Ordinance will be heard on first reading at the May 12, 2021 meeting, and it is anticipated that the second reading will be on June 9, 2021.

GENERAL INFORMATION

Florida Statute 166.041 requires the Town Council hold at least one of two public hearings to adopt a comprehensive plan amendment or zoning amendment ordinance that changes the list of permitted, conditional or prohibited uses within a zoning district consisting of parcels of land involving ten acres or more after 5:00 p.m. However, the Statute provides that the time of hearing can be changed if a majority plus one of the local governing body elects to have a hearing at another time. Staff is requesting the Town Council elect to conduct the public hearings on Ordinance No. 12-2021 during the course of the normal Council business. The first reading of the proposed Ordinance will be on May 12, 2021. Second reading is anticipated to be on June 9, 2021. All public hearings may occur before 5:00 p.m.

cc: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
James Murphy, Ass.t Director of Planning, Zoning and Building
Queenester Nieves, Town Clerk
Paul W. Castro, AICP, Zoning Manager
zf

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda
Consent - Other

Agenda Title
Acceptance of Donation for the Police Department from an Anonymous Donor

Presenter
Nicholas Caristo, Chief of Police

ATTACHMENTS:

- ▣ **Memorandum dated May 4, 2021, from Nicholas Caristo, Chief of Police**
- ▣ **Administrative Procedure 1-08-8 Town Donations Policy**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council
Via: Kirk W. Blouin, Town Manager
From: Nicholas Caristo, Chief of Police
Re: Accept Donation from Anonymous Donor
Date: May 4, 2021

STAFF RECOMMENDATION

Staff recommends the Town Council accept a donation of \$100,000 from an anonymous donor. The intention of this donation is to fund the purchase of equipment and/or other services for the Palm Beach Police Department as deemed appropriate and necessary by the Chief of Police and the Town Manager in accordance with the Town's Purchasing Procedures.

GENERAL INFORMATION

The Palm Beach Police Department continues to benefit from the generosity of the residents and businesses of the Town of Palm Beach. The Palm Beach Police Department has recently received a committed donation of \$100,000 from a donor who wishes to remain anonymous. The donor requested that the funds be utilized, as deemed appropriate and necessary by the Chief of Police and the Town Manager, on equipment and/or other services for the Palm Beach Police Department.

Per Town Administration Policy No. 1-08-08 (Attachment A), any donation with a value over \$25,000, which is not included in the Town's budget, must be approved by Town Council.

FUNDING/FISCAL IMPACT

The donation will be forwarded to the Finance Department for deposit in the Palm Beach Police Department's donation account. Equipment and/or other services purchased using donated funds will be obtained in accordance with established Purchasing Procedures.

NC:wmr

Attachment

cc: Jane Le Clainche, Director of Finance
Dean Mealy, Purchasing Manager



TOWN OF PALM BEACH

Administrative Procedures

TOWN DONATIONS PROCEDURES

Procedure No.:.....1-08-8

Effective Date:..... September 25, 2008

Revision to Procedure No.:..... 1-08-5

APPROVED: 
Peter B. Elwell, Town Manager

OBJECTIVE: To formally establish clear procedures for implementation of the donations policy adopted by the Town Council at the January 8, 2008 Town Council meeting.

RESPONSIBILITY: Department directors and/or the Town Manager shall be responsible for the implementation of this procedure. The Finance Director shall be responsible for ensuring completion of those actions required of the Finance Department. Town Council is responsible for approving certain donations as described below.

DEFINITIONS:

Donation:	May refer to either money or items. (Donations of food are exempted from this policy.)
Town budget:	Refers to the Town Council adopted budget, the Equipment Replacement Program, or the approved five-year Capital Improvement Program
Department director:	May also refer to his or her designee
Town Manager:	May also refer to his or her designee

POLICY: Donations with a value over \$25,000, which are not included in the Town budget or the Council-approved Capital Improvement Program (CIP) or Equipment Replacement Fund (ERF), must be individually approved by Town Council. All other donations require administrative approval under the following guidelines:

- Donations of any value, which are of or for items included in the Town budget, are subject to the approval of the department director or Town Manager, as appropriate.

- Donations of money are accepted so long as items bought with the donated money follow the same guidelines as those of a donated item.
- Donations of items with a value of \$25,000 or less, which are not included in the Town budget, may be approved by the department director if there will be no future maintenance or replacement cost, but are subject to the approval of the Town Manager if there could or would be future maintenance or replacement cost.

The department director or Town Manager may seek Town Council approval of any donation which they determine should be subject to Town Council review.

PROCEDURE:

- Donations of cash or gift cards will not be accepted, with the exception of gift certificates or cards donated to the Recreation Department for the use as program prizes. Said certificates or cards will be subject to appropriate cash handling and tracking procedures to insure accountability.
- Departments must follow the Town's formal written purchasing procedures when using donation funding to buy an item.
- If the Town receives a donation for an item in the ERF that is not scheduled for purchase until a future date, the department shall use the donation when the next available purchase for such item occurs in the ERF. Acceleration of such purchases is allowed only upon the advance written approval of the Town Manager.
- All donations shall be reported to the Finance Department for processing and recording.
- The Finance Department will administer a central database, which shall record the date of every donation, name and address of donor, purpose of the donation and the amount of the donation. Departments should submit such information to the Finance Department the same business day the donation is received.

CONSIDERATIONS:

When determining whether to accept a donation, the department director and/or Town Manager should consider whether the public, professional or community benefit is clear. The Town should also

avoid any impression that a private entity might receive a favor, naming rights, or any other quid pro quo consideration from the Town or a Town official in exchange for the donation.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Board/Commission Annual Report

Agenda Title

Annual Report of the Code Enforcement Board

Presenter

Bram Majtlis, Vice Chair

ATTACHMENTS:

- **Memorandum Dated April 29, 2021, from Nicholas Caristo, Chief of Police**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council
Via: Kirk W. Blouin, Town Manager
From: Nicholas Caristo, Chief of Police 
Re: Annual Report – Code Enforcement Board
Date: April 29, 2021

STAFF RECOMMENDATION

Staff recommends the Town Council review the Annual Report for 2020-2021, presented by the Code Enforcement Board.

GENERAL INFORMATION

The following summarizes the activities of the Code Enforcement Board and staff beginning May, 2020 through April 29, 2021.

The Code Enforcement Board consists of nine members including seven regular members and two alternate members. Matthew Natale was re-elected as Chair at the April 2020 meeting, he has since termed out of the Code Board. Bram Majtlis was re-elected as Vice Chair. The remaining members are Daniel McDonnell, Linda K. Wartow, Steven Meltzer, Martin Klein, Scotch Peloso and Chris Larmoyeux. The alternate members are Pamela Saba and Julie Herzig-Desnik.

The Code Enforcement Board considered fourteen new code violation cases including six fine consideration cases, one fine reduction request, and five old business cases. There were no foreclosure consideration cases.

\$104,050.00 in fines and \$750.00 in administrative fees were collected.

Nine properties have daily running fines, which total \$2,712,200.00. Five properties have non-running fines, totaling \$875.00. Three of these fines were non-property owners with non-running fines, totaling \$575.00

Liens in favor of the Town have been filed against property owners where appropriate.

Notice of Code Violation citations written and collected, in which the violator admitted to guilt and paid the fine, totaled \$13,375. 00

Currently, the Code Enforcement staff is comprised of one Parking/Code Enforcement Specialist and two full-time Code Enforcement Officers.

The Code Enforcement staff processed 1,471 complaints. 518 of the complaints were self-initiated by the Code Enforcement Officers. 3,111 inspections were completed. 510 code violation warnings were written. 445 verbal warnings were given. 84 Notice of Violation letters were issued. 72 Notice of Violation citations were issued. 16 Board Orders were issued. 16 Right-of-Way violations were written.

Attached please find a list of properties with outstanding fines as of April 29, 2021.

Attachment

NC/cm

LIST OF PROPERTIES WITH OUTSTANDING FINES

1. 226 Pendleton Ave.
2. 287 Pendleton Ave.
3. 224 Atlantic Ave.
4. 123 Chilean Ave.
5. 214 Chilean Ave.
6. 331 Worth Ave.
7. 340 Royal Poinciana Way
8. 214 Chilean Ave.
9. 2840 S. Ocean Blvd. #223
10. 2720 S. Ocean Blvd.
11. 3140 S. Ocean Blvd.
12. 1071 N. Ocean Blvd.
13. 315 Lake Drive.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Board/Commission Annual Report

Agenda Title

Annual Report of the Planning and Zoning Commission

Presenter

Michael Ainslie, Chair

ATTACHMENTS:

- **Memorandum dated April 26, 2021 from Wayne Bergman, Director of Planning, Zoning and Building**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

From: Wayne Bergman, Director, Planning, Zoning & Building Department

Re: Annual Report - Planning and Zoning Commission

Date: April 26, 2021

STAFF RECOMMENDATION

Staff recommends that the Town Council hear and accept the Planning and Zoning Commission Annual Report for 2020-2021.

GENERAL INFORMATION

Attached Exhibit A is a summary of the activities of the Planning and Zoning Commission for the past year. As you are aware, over this timeframe the Town has been, and still is, going through the Covid-19 Pandemic. Given the limitations, the activity of the Commission has been robust. During the period of April 2020 and April 2021 the Planning and Zoning Commission had 10 meetings, all of which were virtual. The wide range of zoning issues that were addressed at those meetings are outlined in attached Exhibit A. Michael Ainslie, the Chair of the Planning and Zoning Commission, is prepared to address the Town Council with comments regarding the Planning and Zoning Commission's activities and to answer any questions.

cc: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
Planning and Zoning Commission
James Murphy, Asst. Director of Planning, Zoning and Building
Paul Castro, Zoning Manager
zf

EXHIBIT A PLANNING AND ZONING COMMISSION ACTIVITIES

- Considered and made a recommendation to the Town Council to pursue Code reform related to rewriting new zoning regulations in Chapter 134, Zoning.
Town Council is in the process of further consideration of that recommendation.
- Considered and recommended approval of zoning text amendments that reorganize the regulations for mechanical equipment (air conditioning units, cooling towers, fountain and pool equipment, and generators). The changes allow for the use of a neighbor's wall to meet screening requirement under certain conditions and require pool and fountain equipment in a required setback to be within 25 feet of the pool or fountain.
Adopted Commission recommendation by Ordinance #16-2020.
- Considered and recommended changes to limit the amount of fill allowed on a property related to raising buildings to meet Federal Emergency Management Agency (FEMA) flood plain elevation requirements.
Deferred the Commission's recommendation and directed staff to do more outreach to the design professionals related to the recommended changes. Outreach is ongoing at this time.
- Analyzed the commercial tenant vacancy rates and existing uses within all of the Town's commercial zoning districts. Recommended that the Town Council conduct a retail study to look at the commercial districts, vacancy rates and possible changes needed to encourage viable town-serving commercial uses in a changing retail market. As part of that proposal, the Commission recommended that the Town retain a retail strategy consultant to analyze and make recommendation to the Town.
Town Council accepted the Commission recommendation and initiated that study. An RFP was conducted and a consultant selected (Yard Consulting). The study is scheduled to begin in the Fall.
- Considered and recommended approval of administrative off-site supplemental shared parking in underground garages in commercial zoning districts.
Adopted Commission recommendation by Ordinance #1-2021.
- Considered and recommended modifications to modify the use provisions in the R-D(2), C-TS, C-WA, C-OPI, C-PC and C-B zoning district to change restaurants, bars/lounges and dining rooms from a permitted use to a special exception use. In addition, recommended that the use "Drinking places" be eliminated as a use as there is no definition and it is unclear what said use is intended to be.
This item is scheduled to be considered by the LPA and Town Council at their May 12, 2021 meeting in proposed Ordinance No. 21-2021.
- Considered proposed modifications to the outdoor seating requirements in the R-D(2), C-TS, C-WA, C-OPI, C-PC and C-B zoning districts and recommended that the Town Council consider allowing said seating as a conditional special exception use. The Town Council provided further direction to staff and staff is drafting proposed regulations related to outdoor dining seating on public and private property within those zoning districts.
This item is scheduled to be reconsidered by the Planning and Zoning Commission at its May 18, 2021 meeting.

- Considered proposed changes to the regulations for docks and land piers related to the further regulating the size and number of docks and landing piers that are allowed on a property.

Deferred that item to the May 18, 2021 meeting and asked staff to provide more information related to the responsibilities of the Army Corps of Engineers and the Florida Department of Environmental Protection as it related to the use sod on those types of structures.

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - Old Business

Agenda Title

COVID-19 Update

Kirk W. Blouin, Town Manager

TIME CERTAIN: 11:00 AM

a. Report on COVID-19 Infections, Hospitalizations and Vaccinations

Darrel Donatto, Fire Rescue Chief

b. Discussion Regarding State of Florida Executive Order 21-102

c. Discussion Regarding Future Board and Commission Meetings

d. RESOLUTION NO. 045-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Concurring with the Request of the Town's Chief of Police, to Extend the Chief's Declaration of the Existence of a State of Emergency Within the Corporate Limits of the Town to June 8, 2021, Unless Earlier Terminated by the Chief of Police, at Which Time the Town Council Will Address the Need for any Extension of the Declaration of Emergency; Providing for an Effective Date.

Time Certain

11:00 AM

Presenter

ATTACHMENTS:

▣ **b. Executive Order No. 21-102**

▣ **d. Resolution No. 045-2021**

STATE OF FLORIDA

OFFICE OF THE GOVERNOR

EXECUTIVE ORDER NUMBER 21-102

(Suspending All Remaining Local Government Mandates and Restrictions Based on the COVID-19 State of Emergency)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52, declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on September 25, 2020, I issued Executive Order 20-244, suspending the collection of local fines and penalties associated with COVID-19 regulations upon individuals, and on March 10, 2021, I issued Executive Order 21-65, categorically remitting all fines upon individuals and businesses alike related to local government COVID-19 restrictions; and

WHEREAS, on March 29, 2021, the Legislature presented, and I signed into law, SB 72 – Civil Liability for Damages Relating to COVID-19, enacted as Chapter 2021-1, Laws of Florida, which provides crucial liability protection to individuals, businesses, educational institutions, religious organizations, and health care providers for liability claims related to COVID-19; and

WHEREAS, on April 27, 2021, I extended the state of emergency initiated by Executive Order 20-52 as necessary to ensure Florida schools remain open for the remainder of the school year, to protect Floridians from being required to produce a so-called vaccine passport as a condition of participating in everyday life, and to implement budgetary response efforts to help Floridians to the greatest extent possible; and

WHEREAS, on April 29, 2021, Surgeon General Dr. Scott Rivkees issued a Public Health Advisory (1) stating that continuing COVID-19 restrictions on individuals, including long-term use of face coverings and withdrawal from social and recreational gatherings, pose a risk of

adverse and unintended consequences, (2) further expanding vaccine eligibility, and (3) advising government offices to resume in-person operations and services; and

WHEREAS, the State of Florida led the national effort to distribute the vaccine to elderly and vulnerable populations and has provided vaccines to nearly 9 million people; and

WHEREAS, every eligible Floridian is now legally permitted to obtain a vaccine, and Florida maintains a sufficient supply for every eligible Floridian who desires a vaccine to be vaccinated; and

WHEREAS, scientific studies show that vaccines protect individuals from COVID-19 and reduce hospitalizations and deaths caused by COVID-19; and

WHEREAS, the State and the majority of local governments have declined to issue mask mandates; and

WHEREAS, a select number of local governments continue to impose mandates and business restrictions, without proper consideration of improving conditions and with no end in sight; and

WHEREAS, due to the tremendous steps the State has taken to protect Florida's most vulnerable populations and rapidly offer vaccines to every eligible Floridian who desires one, local communities lack justification in continuing to impose COVID-19 mandates or restrictions upon their citizens; and

WHEREAS, with my encouragement, the Florida Legislature passed and I signed SB 2006, a measure designed to curb restrictions and closures of businesses during an extended emergency, to add significant accountability and difficulty for the continuation of any local limitation on the rights or liberties of individuals or businesses, and to declare in no uncertain terms that the policy of the State of Florida will favor a presumption of commercial operation and individual liberty with no toleration for unending and unjustified impediments to that liberty; and

WHEREAS, in light of these recently enacted reforms, the widespread vaccination of Florida residents, and the sufficient supply of vaccines for all eligible Florida residents, I find that it is necessary for the State of Florida to enhance its rapid and orderly restoration and recovery from the COVID-19 emergency by preempting and suspending all remaining local emergency restrictions on individuals and businesses and to return day-to-day life back to normal everywhere in the State.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section 1(a) of the Florida Constitution and by the Florida Emergency Management Act, as amended, and all other applicable laws, promulgate the following Executive Order:

Section 1. In order to mitigate the adverse and unintended consequences of the COVID-19 emergency and to accelerate the State's recovery, all local COVID-19 restrictions and mandates on individuals and businesses are hereby suspended.

Section 2. This order eliminates and supersedes any existing emergency order or ordinance issued by a county or municipality that imposes restrictions or mandates upon businesses or individuals due to the COVID-19 emergency.

Section 3. For the remaining duration of the state of emergency initiated by Executive Order 20-52, no county or municipality may renew or enact an emergency order or ordinance, using a local state of emergency or using emergency enactment procedures under Chapters 125, 252, or 166, Florida Statutes, that imposes restrictions or mandates upon businesses or individuals due to the COVID-19 emergency.

Section 4. Nothing herein prohibits a political subdivision of the State from enacting ordinances pursuant to regular enactment procedures to protect the health, safety, and welfare of its population. Only orders and ordinances within the scope of Section 1 based on a local state of

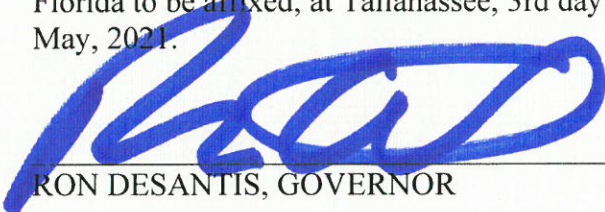
emergency or on emergency enactment procedures due to the COVID-19 emergency are hereby eliminated and preempted.

Section 5. This order supersedes Sections 2 and 3 of Executive Order 20-244.

Section 6. This order is effective immediately.

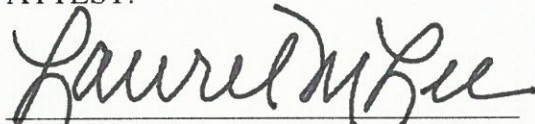


IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, 3rd day of May, 2021.



RON DESANTIS, GOVERNOR

ATTEST:



SECRETARY OF STATE

2021 MAY -3 PM 4:06
DEPARTMENT OF STATE
TALLAHASSEE, FL

FILED

RESOLUTION NO. 045-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA CONCURRING WITH THE REQUEST OF THE TOWN'S CHIEF OF POLICE, TO EXTEND THE CHIEF'S DECLARATION OF THE EXISTENCE OF A STATE OF EMERGENCY WITHIN THE CORPORATE LIMITS OF THE TOWN TO JUNE 8, 2021, UNLESS EARLIER TERMINATED BY THE CHIEF OF POLICE, AT WHICH TIME THE TOWN COUNCIL WILL ADDRESS THE NEED FOR ANY EXTENSION OF THE DECLARATION OF EMERGENCY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, 2019 Novel Coronavirus Disease (COVID-19) is a severe, acute respiratory illness that can spread among humans through respiratory transmission and presents with symptoms similar to those of influenza; and

WHEREAS, the World Health Organization (WHO) has declared a pandemic related to COVID-19; and

WHEREAS, the Center for Disease Control and Prevention (CDC) has declared the potential public health threat posed by COVID-19 as "high", both in the United States and throughout the world; and

WHEREAS, on March 1, 2020, Governor Ron DeSantis issued Executive Order 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and therefore directed that a Public Health Emergency be declared in the State of Florida; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order 20-52, declaring a State of Emergency in the State of Florida regarding the COVID-19 pandemic; and

WHEREAS, the President of the United States has declared a State of Emergency for the Country to address the public health threat to the United States of America as a result of COVID-19; and

WHEREAS, a threat of impact from COVID-19 exists throughout the corporate limits of the Town of Palm Beach and elsewhere; and

WHEREAS, COVID-19 poses a danger to life and the economic well-being of Palm Beach residents; and

WHEREAS, the Chief of Police of the Town of Palm Beach, pursuant to the authority of Section 58-41 of the Town Code of Ordinances, has declared a state of emergency exists within the corporate boundaries of the Town; and

WHEREAS Florida Statute Section 870.042 provides that the designated official, in this case the Chief of Police, has the authority to exercise the emergency powers conferred in Sections 870.041 through 870.047 of the Florida Statutes; and

WHEREAS, Section 870.047, Florida Statutes, provides for the duration and termination of a State of Emergency and provides that the emergency declaration shall terminate at the end of the period of seventy-two (72) consecutive hours unless prior to the end of the seventy-two (72) hour period, the declaration of emergency has been terminated; and

WHEREAS, any extension of the seventy-two (72) hour time limit must be accomplished by request from the public official and the concurrence of the Town Council by duly enacted resolution in regular or special session; and

WHEREAS, the Town Council approved Resolution No. 122-2020 on November 10, 2020, granting the Chief of Police's request that the seventy-two (72) hour time limit be extended to December 8, 2020; and

WHEREAS, the Town Council approved Resolution No. 145-2020 on December 8, 2020, granting the Chief of Police's request that the declaration of emergency be extended to January 12, 2021; and

WHEREAS, the Town Council approved Resolution No. 008-2021 on January 12, 2021, granting the Chief of Police's request that the declaration of emergency be extended to February 9, 2021; and

WHEREAS, the Town Council approved Resolution No. 021-2021 on February 9, 2021, granting the Chief of Police's request that the declaration of emergency be extended to March 2, 2021; and

WHEREAS, the Town Council approved Resolution No. 030-2021 on March 2, 2021, granting the Chief of Police's request that the declaration of emergency be extended to April 13, 2021; and

WHEREAS, the Town Council approved Resolution No. 038-2021 on April 13, 2021, granting the Chief of Police's request that the declaration of emergency be extended to May 11, 2021; and

WHEREAS, the Chief of Police has requested that the time limit for the declaration of emergency be extended again to June 8, 2021, unless earlier terminated by the Chief of Police.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY FLORIDA, AS FOLLOWS:

Section 1. The request of the Chief of Police to further extend the time period for the declaration of emergency is hereby granted.

Section 2. The declaration of emergency shall remain in effect until June 8, 2021, unless earlier terminated by the Chief of Police, at which time the Town Council will address the need

for any extension of the declaration of the emergency.

Section 3. During this period of time, the Chief of Police has the authority to extend or amend any of the emergency measures declared in the initial declaration of emergency as provided by the terms of Florida Statute Section 870.045.

Section 4. This resolution shall take effect upon execution. A copy of this Resolution shall be filed in the office of the Town Clerk and delivered to the appropriate news media and by posting on the Town's website.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Town-Wide Undergrounding Project

Patricia Strayer, Town Engineer

a. Review of Project and Dashboard, Summary of Project Status

b. RESOLUTION NO. 046-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute Easements and Use Agreements Between the Town of Palm Beach and Florida Power & Light (FPL) Upon Town Owned Land Located at 320 South Lake Drive and 340 Seaview Avenue.

Presenter

ATTACHMENTS:

- ▣ **a. Review of Project and Dashboard, Summary of Project Status**
- ▣ **b. Memorandum dated April 26, 2021, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **b. Resolution No. 046-2021**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor & Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Paul Brazil, Public Works Director

FROM: Patricia Strayer, Town Engineer

RE: Utility Undergrounding Project Status Report

DATE: April 26, 2021

I. COMMUNICATIONS:

A. Community Meetings:

Coffee with the Crew meetings are postponed until further notice.

B. Significant Postal Mail or E-mail

No significant mail or emails this month.

II. PROGRESS SUMMARY:

Overall Town-wide construction progress. Seven (7) of 15 construction zones are either complete or in progress/funded for construction, inclusive of Phases 1N, 1S, 2N, 2S, 3N, 3S and 4N.

A. Construction Progress:

Phase 1 North:

From the Inlet south to Onondaga Ave.

- Completed March 30, 2019

Phase 1 South:

From southern Town limits north to Sloan's Curve

- Completed April 3, 2020

Phase 2 North Construction:

From Esplanade Way to Ocean Terrace

- Completed October 29, 2020

Phase 2 South Construction:

From Sloan's' Curve to the intersection of S. Ocean Blvd & S. County Road

- Phase 2 South, the project is 53% complete.
- Drilling continues with FPL equipment being set. Currently drilled up to Mar-A-Lago and will continue drilling north of this construction zone. The crews are now contacting properties along N. Ocean Blvd and the side streets.

Phase 3 North Construction:

From Osceola Way to the north-side of La Puerta Way

- Phase 3 North, the project is 94% complete.
- FPL energizing and conversions are in progress.
- ATT & Comcast conversions are in progress.

Phase 3 South:

From S. Ocean Blvd & S. County Road to the alleyway south of Worth Ave.

- Phase 3 South construction is 9% complete.
- All easements have been verbally committed except one.
- One chicane remains.

Phase 4 North:

From south-side of La Puerta Way to north-side of List Road.

- Construction for Phase 4 North is 19% complete.
- All chicanes have been eliminated.
- All easements have been granted.

Phase 4 South:

From Peruvian Ave. north to Royal Palm Way & the Town Docks.

- Design is 78% complete.
- 59 of 61 easements are recorded or verbally approved.
- Easement acquisition is behind schedule – Master Plan start was May 2020.
- All right-of-way equipment locations will be marked the first week in April.
- Plans will be submitted to CMAR in April to begin bid process.

Phase 5 North:

From Country Club Road to Southland Road.

- Design is 78% complete.
- 58 of 86 (67%) easements are recorded or verbally approved.
- Start of construction planned for September 2021, originally May 2021.

Phase 5 South:

From South Lake Drive/Hibiscus Ave. & Peruvian Ave./Royal Palm Way, properties between the intracoastal waterway and the Atlantic Ocean and from Royal Palm Way to Seaspray Ave.

- Design is 72% complete.
- 53 of 73 (73%) easements are recorded or verbally approved.
- Start of construction planned for September 2021, originally May 2021.

Phase 6 North:

From Chateaux Drive & Kawama Lane to the south-side of Plantation Road.

- Design is 27% complete and on schedule.
- 4 of 56 (6%) easements approved.

Phase 6 South:

Seaspray Ave. to the south of Royal Poinciana Way.

- Design is 25% complete and on schedule.
- 7 of 83 (8%) easements approved.

Phase 7 North:

Palm Beach Country Club north to the south side of List Road.

- Design is 14% complete and on schedule.
- Easement acquisition has not started.

Phase 7 South:

Atlantic Ave. north to Via Los Incas & Sanford Ave.

- Design is 14% complete and on schedule.
- Easement acquisition has not started.

Phase 8:

Royal Poinciana Way north to Everglade Ave.

- Design is 10% complete and on schedule.
- Easement acquisition has not started.

III. FINANCIAL SUMMARY:

A. FEMA Grant Update:

- The Sub-Recipient Management Costs (SRMC) request, in the estimated amount of \$587,000, has been submitted for approval.
- Burkhardt Construction grant consultant, LaConte Engineering, is in the final stages of reviewing the Town's solicitation documentation (Negometrix) and anticipates providing the revised documentation in the next week for Purchasing staff's review and approval.
- FDEM has notified HMGP sub-recipients that they will be implementing an electronic portal to be used in the future for reports, requests for reimbursements, etc. Sub-recipients will maintain a relationship with the FDEM Project Manager but all submittals will be via the portal. Training has already taken place but the launch date is to be determined.

B. Project Budget Summary:

There are no significant changes since the last report. Updates include processing of vendor pay applications for design, direct material purchases, and work performed in active phases. The full Underground Utility Project Financial Report is provided within your backup package with the summary page attached.

Attachment

cc: Jane LeClainche, Finance Director
Kevin Schanen, Kimley-Horn & Associates

Underground Utility Project Budget
Project Financial Summary
April 30, 2021

Expenditures	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 1	\$ 12,620,000	\$ 12,910,000	\$ 12,824,617	\$ 12,890,445	100.5%
Phase 2	\$ 9,170,000	\$ 13,470,000	\$ 12,907,271	\$ 8,221,587	63.7%
Phase 3	\$ 10,910,000	\$ 15,400,000	\$ 16,016,430	\$ 6,920,323	43.2%
Phase 4	\$ 10,370,000	\$ 15,220,000	\$ 6,886,311	\$ 1,749,442	25.4%
Phase 5 (Includes \$8.5 Million FEMA Grant Offset)	\$ 14,090,000	\$ 11,694,645	\$ 1,698,543	\$ 1,235,951	72.8%
Phase 6	\$ 16,820,000	\$ 20,800,000	\$ 1,885,264	\$ 551,463	29.3%
Phase 7	\$ 11,730,000	\$ 15,910,000	\$ 1,583,331	\$ 317,753	20.1%
Phase 8	\$ 12,300,000	\$ 14,500,000	\$ 1,378,643	\$ 198,565	14.4%
Total Project Costs To Date	\$ 98,010,000	\$ 119,904,645	\$ 55,180,411	\$ 32,085,530	58.1%
Other Costs Associated Directly with the Project (Page 8)	\$ 570,000	\$ 980,414	\$ 980,414	\$ 928,901	94.7%
Grand Total of Costs Related to Project	\$ 98,580,000	\$ 120,885,059	\$ 56,160,825	\$ 33,014,431	58.8%
Debt Service and Related Debt Issuance Costs (Page 8)			\$ 9,699,369	\$ 8,212,044	84.7%
Total Other Costs Outside Underground Budget (Page 8)			\$ 1,343,876	\$ 2,205,752	164.1%
Grand Total of All Costs Related to the Project	\$ 98,580,000	\$ 120,885,059	\$ 57,504,701	\$ 35,220,183	61.2%

Total Project Budget - Opinion of cost for construction	\$ 120,885,059
% Budgeted/Encumbered To Date Project Costs	46.46%
% Spent to Date - Project Costs	27.31%

Project Revenues Received

Revenues	Budget	Actual	% of Budget
Revenues			
Prepaid Assessments	\$ -	\$ 18,323,570	0.0%
Assessment Revenue	\$ 17,580,000	\$ 17,130,075	97.4%
Commercial Paper	\$ -	\$ -	0.0%
Town Owned Property Prepaid Assessments	\$ 2,797,291	\$ 2,797,291	100.0%
Interest on Assessment Escrow	\$ -	\$ 396,389	0.0%
Interest	\$ 1,312,000	\$ 2,356,312	179.6%
GO Bond Proceeds 2018	\$ 60,500,000	\$ 60,499,897	100.0%
GO Bond Proceeds 2021	\$ 9,198,896	\$ 9,198,896	100.0%
1 Cent Sales Tax	\$ 5,000,000	\$ 2,291,667	45.8%
FPL		\$ 450,246	0.0%
FEMA Grant	\$ 8,500,000	\$ -	0.0%
Other			
Kevin McGann - CO #9	\$ -	\$ 34,900	0.0%
Donations - Civic Association	\$ 49,250	\$ 49,250	100.0%
Transfer from (307) Fund CIP	\$ 760,200	\$ 760,200	100.0%
Transfer from (001) General Fund - PM Salary	\$ 574,450	\$ 505,700	88.0%
Total Project Revenues	\$ 106,272,087	\$ 114,794,393	108.0%

**Underground Utility Project Budget
Phase 1 Project Costs
April 30, 2021**

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Project Engineering					
Task 2.1 - Detailed Design North End	590,000		472,063	472,063	100.0%
Task 2.2 - Detailed Design South End	740,000		619,411	619,411	100.0%
Task 2.3 - Permitting Assistance			17,790	17,790	100.0%
Task 2.4 - Bid Phase Assistance			42,166	42,166	100.0%
Task 2.5 - Meetings - Design Phase			125,399	125,383	100.0%
Subtotal Design Phase	\$ 1,330,000	\$ 1,280,000	\$ 1,276,829	\$ 1,276,813	100.0%
Construction Costs					
Phase 1 North Construction					
Preconstruction			\$ 19,720	19,720	100.0%
Burkhardt Construction			\$ 3,598,144	3,598,144	100.0%
Street Light Conversion			\$ 26,273	117,749	448.2%
Change Order for AT&T and Comcast Conduit			\$ 371,201	371,201	100.0%
Other Change orders			\$ 130,415	130,415	100.0%
Utility Design Costs			\$ 15,595	15,595	100.0%
Utility Construction Costs (FPL, Comcast, AT&T)			\$ 476,776	483,548	101.4%
Construction Engineering (KH)			\$ 230,532	205,818	89.3%
	\$ 4,210,000	\$ 4,930,000	\$ 4,868,657	\$ 4,942,190	101.5%
Phase 1 South Construction					
Preconstruction			\$ 22,200	22,200	100.0%
Whiting Turner Construction			\$ 4,450,977	4,450,977	100.0%
Change Order for AT&T and Comcast Conduit			\$ 125,147	125,147	100.0%
Other Approved Change Orders			\$ 12,749	12,749	100.0%
Utility Design Costs			\$ 33,013	33,013	100.0%
Utility Construction Costs (FPL, Comcast, AT&T)			\$ 1,374,193	1,362,028	99.1%
Construction Engineering (KH)			\$ 316,498	316,396	100.0%
	\$ 6,800,000	\$ 6,350,000	\$ 6,334,777	\$ 6,322,510	99.8%
Easement Recording Fees			\$ 740	740	100.0%
Legal Costs/Easement Acquisition - Jones Foster	\$ 280,000	\$ 350,000	\$ 301,359	\$ 306,723	101.8%
Legal Sketch and Description - Easements			34,000	33,215	97.7%
Easement Abandonment			\$ 8,256	8,256	100.0%
Total Phase 1 Costs	\$ 12,620,000	\$ 12,910,000	\$ 12,824,617	\$ 12,890,445	100.5%

Underground Utility Project Budget
Phase 2 Project Costs
April 30, 2021

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 2 Design					
Kimley Horn					
Task 1.1 Phase 2 North Design	335,000		\$ 281,304	\$ 281,304	100.0%
Task 1.2 Phase 2 South Design	400,000		\$ 335,353	\$ 335,353	100.0%
Task 1.3 Permitting Assistance North and South			\$ 12,674	\$ 12,674	100.0%
Task 1.4 Bid Phase Assistance North and South			\$ 40,565	\$ 40,565	100.0%
Task 1.6 Meetings North and South			\$ 136,617	\$ 129,348	94.7%
Total Phase 2 Design	\$ 735,000	\$ 807,000	\$ 806,513	\$ 799,244	99.1%
Construction Costs					
Phase 2 North Construction					
Preconstruction			\$ 35,000	31,970	91.3%
Burkhardt Construction			\$ 4,015,865	4,013,700	99.9%
Approved Change Orders			\$ -	-	
FPL Design Cost			\$ 11,759	1,350	11.5%
ATT Design Cost			\$ 5,000	\$ 5,000	100.0%
Comcast Design Cost				\$ 4,582	
Utility Costs (FPL, Comcast, AT&T)			\$ 496,307	\$ 496,307	100.0%
FPL - Additional Vista Switches				\$ 54,938	
Street Light Conversion			\$ 19,186	\$ 19,186	100.0%
Construction Engineering (KH)			\$ 248,121	\$ 243,705	98.2%
Total Phase 2 North Construction	3,800,000	5,020,000	\$ 4,831,238	\$ 4,870,738	100.8%
Phase 2 South Construction	-				
Preconstruction			\$ 35,000	33,400	95.4%
Burkhardt Construction			\$ 6,494,596	1,921,216	29.6%
Approved Change Orders			\$ -	-	
FPL Design Cost			\$ 13,330	14,200	106.5%
ATT Design Cost			\$ 5,000	\$ 5,000	100.0%
Comcast Design Cost			\$ 5,000	\$ 4,582	91.6%
Utility Costs (FPL, Comcast, AT&T)			\$ 200,000	\$ 123,948	62.0%
Street Light Conversion			\$ 20,000	\$ 19,268	96.3%
Construction Engineering (KH)			\$ 282,973	\$ 216,241	76.4%
Total Phase 2 South Construction	4,435,000	7,424,000	\$ 7,055,899	\$ 2,337,854	33.1%
Easement Acquisition/Abandonment	200,000	219,000			
Kimley Horn Easement Assistance					
Task 1.5 Easement Assistance North			\$ 64,936	\$ 64,935	100.0%
Task 1.5 Easement Assistance South			\$ 77,466	\$ 77,467	100.0%
Surveys					
Task 1.7 Legal Sketch North			\$ 14,020	\$ 14,020	100.0%
Task 1.7 Legal Sketch South			\$ 21,725	\$ 19,939	91.8%
Advertising				\$ 1,101	
Jones Foster - Legal			\$ 25,000	\$ 23,933	95.7%
Postage			\$ -	\$ 544	
Recording Costs			\$ 3,605	\$ 3,316	92.0%
Easement Abandonment			\$ 6,870	\$ 8,496	123.7%
Total Easement Acquisition Costs	200,000	219,000	\$ 213,622	\$ 213,751	100.1%
Total Phase 2 Costs	\$ 9,170,000	\$ 13,470,000	\$ 12,907,271	\$ 8,221,587	63.7%

Underground Utility Project Budget
Phase 3 Project Costs
April 30, 2021

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 3 Design					
Kimley Horn					
Task 1.1 Phase 3 North Design	\$ 325,000		\$ 280,189	\$ 280,189	100.0%
Task 1.2 Phase 3 South Design	\$ 535,000		\$ 486,333	\$ 486,323	100.0%
Task 1.3 Permitting Assistance			\$ 13,739	\$ 13,739	100.0%
Task 1.4 Bid Phase Assistance			\$ 36,834	\$ 36,834	100.0%
Task 1.5 Meetings			\$ 77,411	\$ 76,626	99.0%
Total Phase 3 Design	\$ 860,000	\$ 895,000	\$ 894,505	\$ 893,710	99.9%
Construction Costs					
Phase 3 North Construction	\$ 3,700,000	\$ 5,300,000			
Preconstruction			\$ 24,580	\$ 24,580	100.0%
Construction - Burkhardt			\$ 4,042,171	\$ 3,665,850	90.7%
Approved Change Orders					
FPL Design Cost			\$ 12,850	\$ 1,350	10.5%
ATT Design Cost			\$ 5,000	\$ 5,000	100.0%
Comcast Design Cost			\$ 3,128	\$ 3,128	100.0%
FPL Construction			\$ 87,101	\$ 87,101	100.0%
Street Light Conversion			\$ 4,249	\$ 4,249	100.0%
Utility Costs (Comcast & ATT)			\$ 409,387	\$ 409,387	100.0%
Construction Engineering (KH)			\$ 236,976	\$ 217,331	91.7%
Daniella Construction - Nightingale/LaPuerta - Townwide portion			\$ 243,470	\$ 243,470	100.0%
FPL Nightingale/LaPuerta - Townwide Portion			\$ 74,900	\$ 74,900	100.0%
Comcast Nightingale/LaPuerta - Townwide Portion			\$ 8,885	\$ 8,885	100.0%
AT&T Nightingale/LaPuerta Townwide Portion			\$ 30,555	\$ 30,555	100.0%
Total Phase 3 North Construction	\$ 3,700,000	\$ 5,300,000	\$ 5,183,252	\$ 4,775,785	92.1%
Phase 3 South Construction	\$ 6,090,000	\$ 8,875,000			
Preconstruction					
Construction			\$ 8,029,385	279,000	3.5%
Approved Change Orders					
FPL Construction			\$ 562,000	562,905	100.2%
FPL Design Cost			\$ 11,359	6,950	61.2%
FPL - 101 El Brillo				10,875	
ATT Design and Construction Cost			\$ 425,000	5,000	1.2%
Comcast Design and Construction Cost			\$ 195,128	3,128	1.6%
Construction Engineering (KH)			\$ 322,540	36,071	11.2%
Total Phase 3 South Construction	\$ 6,090,000	\$ 8,875,000	\$ 9,545,412	\$ 903,928	9.5%
Easement Acquisition/Abandonment	\$ 260,000	\$ 330,000			
Kimley Horn Easement Assistance					
Task 1 Easement Assistance North and South			\$ 273,390	\$ 271,413	99.3%
Legal Advertising				\$ 1,076	
Easement Amendment			\$ 49,285	\$ 49,198	99.8%
Surveys					
Task Legal Sketch South			\$ 37,436		0.0%
Jones Foster - Legal			\$ 25,000	\$ 21,018	84.1%
Recording Costs				\$ 4,194	
Easement Abandonment			\$ 8,150	\$ 1,244	
Total Easement Acquisition Costs	\$ 260,000	\$ 330,000	\$ 393,261	\$ 346,900	88.2%
Total Phase 3 Costs	\$10,910,000	\$15,400,000	\$ 16,016,430	\$ 6,920,323	43.2%

Underground Utility Project Budget
Phase 4 Project Costs
April 30, 2021

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 4 Design					
Kimley Horn					
Task 1.1 Phase 4 North Design	\$ 402,000		\$ 312,317	312,317	100.0%
Task 1.2 Phase 4 South Design	\$ 413,000		\$ 451,284	451,284	100.0%
Task 1.3 Permitting Assistance			\$ 14,468	-	0.0%
Task 1.4 Bid Phase Assistance			\$ 37,899	18,950	50.0%
Task 1.6 Meetings			\$ 77,911	77,383	99.3%
Total Phase 4 Design	\$ 815,000	\$ 894,000	\$ 893,879	859,934	96.2%
Construction Costs					
Phase 4 North Construction	4,605,000	6,275,000			
Preconstruction			\$ 22,270	22,270	100.0%
Construction			\$ 5,043,010	307,593	6.1%
Approved Change Orders					
FPL BCE			\$ 91,543	91,543	100.0%
FPL Design Cost			\$ 12,757		
ATT Design Cost				5,000	
Comcast Design Cost				3,128	
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)			\$ 324,309	20,251	6.2%
Total Phase 4 North Construction	\$ 4,605,000	\$ 6,275,000	\$ 5,493,889	449,784	8.2%
Phase 4 South Construction	4,710,000	7,640,000			
Preconstruction			\$ 34,800	17,400	50.0%
Construction					
Approved Change Orders					
FPL Design Cost			\$ 13,160	1,350	10.3%
ATT Design Cost				5,000	
Comcast Design Cost				3,128	
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 4 South Construction	\$ 4,710,000	\$ 7,640,000	\$ 47,960	26,878	56.0%
Easement Acquisition/Abandonment	\$ 240,000	\$ 411,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance (KH)			\$ 280,270	280,254	100.0%
Easement Assistance (KH) -- Switches			\$ 67,747	67,231	99.2%
Easement Assistance (KH)			\$ 59,369	22,252	37.5%
<i>Surveys</i>					
Legal Sketch			\$ 38,230	37,689	98.6%
Legal Sketch - Switches			\$ 4,967		
Jones Foster - Legal					
Recording Costs				5,421	
Easement Abandonment					
Total Easement Acquisition Costs	\$ 240,000	\$ 411,000	\$ 450,583	412,847	91.6%
Total Phase 4 Costs	\$ 10,370,000	\$ 15,220,000	\$ 6,886,311	1,749,442	25.4%

Underground Utility Project Budget
Phase 5 Project Costs
April 30, 2021

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 5					
Kimley Horn					
Task 1.1 Phase 5 North Design	\$ 520,000		\$ 454,210	\$ 322,489	71.0%
Task 1.2 Phase 5 South Design	\$ 600,000		\$ 606,951	\$ 449,144	74.0%
Task 1.3 Permitting Assistance North/South			\$ 17,100		0.0%
Task 1.4 Bid Phase Assistance North/South			\$ 37,899		0.0%
Task 1.6 Meetings North/South			\$ 77,911	\$ 72,492	93.0%
Total Phase 5 Design	\$ 1,120,000	\$ 1,195,000	\$ 1,194,071	\$ 844,125	70.7%
Construction Costs					
Phase 5 North Construction	\$ 5,890,000	\$ 8,055,000			
Preconstruction			\$ 59,100	14,385	24.3%
Construction					
Utility Costs (FPL, Comcast, AT&T)					
AT&T Design			\$ 5,000	5,000	100.0%
FPL Design Costs			\$ 16,223	17,573	108.3%
Construction Engineering (KH)					
Total Phase 5 North Construction	\$ 5,890,000	\$ 8,055,000	\$ 80,323	\$ 36,958	46.0%
Phase 5 South Construction	\$ 6,750,000	\$ 10,545,000			
Preconstruction			\$ 59,100	14,385	24.3%
Construction					
Utility Costs (FPL, Comcast, AT&T)					
AT&T Design			\$ 5,000	5,000	100.0%
FPL Design Costs			\$ 19,283	20,633	107.0%
Construction Engineering (KH)					
Total Phase 5 South Construction	\$ 6,750,000	\$ 10,545,000	\$ 83,383	\$ 40,018	48.0%
Easement Acquisition/Abandonment	\$ 330,000	\$ 365,000			
<i>Kimley Horn Easement Assistance</i>					
<i>Easement Assistance</i>			\$ 218,600	\$ 218,536	100.0%
<i>Easement Assistance</i>			\$ 81,086	\$ 70,143	86.5%
<i>Surveys</i>					
<i>Legal Sketch</i>			\$ 41,080	\$ 23,860	58.1%
<i>Jones Foster - Legal</i>					
<i>Recording Costs</i>				\$ 2,311	
<i>Easement Abandonment</i>				\$ -	
Total Easement Acquisition Costs	\$ 330,000	\$ 365,000	\$ 340,766	\$ 314,850	92.4%
FEMA Grant		\$ (8,465,355)			
Total Phase 5 Costs	\$ 14,090,000	\$ 11,694,645	\$ 1,698,543	\$ 1,235,951	72.8%

Underground Utility Project Budget
Phase 6 Project Costs
April 30, 2021

	OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 6 Design					
Kimley Horn					
Task 1.1 Phase 6 North Design	\$ 420,000		\$ 475,019	\$ 171,007	36.0%
Task 1.2 Phase 6 South Design	\$ 940,000		\$ 826,551	\$ 264,496	32.0%
Task 1.3 Permitting Assistance North/South			\$ 17,694		0.0%
Task 1.4 Bid Phase Assistance North/South			\$ 35,938		0.0%
Task 1.6 Meetings North			\$ 84,791	\$ 37,761	44.5%
Total Phase 6 Design	\$ 1,360,000	\$ 1,440,000	\$ 1,439,993	\$ 473,264	32.9%
Utility and Construction Costs					
Phase 6 North Construction	\$ 4,790,000	\$ 6,615,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost			\$ 15,868	15,868	100.0%
ATT Design Cost					
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 6 North Construction	\$ 4,790,000	\$ 6,615,000	\$ 15,868	\$ 15,868	100.0%
Phase 6 South Construction	\$ 10,270,000	\$ 12,298,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost			\$ 19,394	19,394	100.0%
ATT Design Cost					
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 6 South Construction	\$ 10,270,000	\$ 12,298,000	\$ 19,394	\$ 19,394	100.0%
Easement Acquisition/Abandonment	\$ 400,000	\$ 447,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 351,594	\$ 41,861	11.9%
<i>Surveys</i>					
Legal Sketch			\$ 58,415	\$ 653	1.1%
Jones Foster - Legal					
Recording Costs				\$ 422	
Easement Abandonment				\$ -	
Total Easement Acquisition Costs	\$ 400,000	\$ 447,000	\$ 410,009	\$ 42,936	10.5%
Total Phase 6 Costs	\$ 16,820,000	\$20,800,000	\$ 1,885,264	\$ 551,463	29.3%

Underground Utility Project Budget
Phase 7 Project Costs
April 30, 2021

	OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 7 Design					
Kimley Horn					
Task 1.1 Phase 7 North Design	\$ 450,000		\$ 492,488	\$ 172,371	35.0%
Task 1.2 Phase 7 South Design	\$ 480,000		\$ 630,830	\$ 138,783	22.0%
Task 1.3 Bid Phase Assistance North and South			\$ 35,938		0.0%
Task 1.4 Meetings North and South			\$ 77,616	\$ 693	0.9%
Total Phase 7 Design	\$ 930,000	\$ 1,237,000	\$ 1,236,872	\$ 311,846	25.2%
Utility and Construction Costs					
Phase 7 North Construction	\$ 5,140,000	\$ 7,005,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost					
ATT Design Cost					
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 7 North Construction	\$ 5,140,000	\$ 7,005,000	\$ -	\$ -	0.0%
Phase 7 South Construction	\$ 5,380,000	\$ 7,320,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost					
ATT Design Cost					
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 7 South Construction	\$ 5,380,000	\$ 7,320,000	\$ -	\$ -	0.0%
Easement Acquisition/Abandonment	\$ 280,000	\$ 348,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 346,459	\$ 5,622	1.6%
Surveys					
Legal Sketch					
Jones Foster - Legal					
American Acquisition Group					
Temp Services					
Recording Costs				\$ 285	
Total Easement Acquisition Costs	\$ 280,000	\$ 348,000	\$ 346,459	\$ 5,907	1.7%
Total Phase 7 Costs	\$ 11,730,000	\$ 15,910,000	\$ 1,583,331	\$ 317,753	20.1%

**Underground Utility Project Budget
Phase 8 Project Costs
April 30, 2021**

	OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 8 Design					
Kimley Horn					
Task 1.1 Phase 8 Design	\$ 1,010,000	\$ 1,151,000	\$ 1,029,017	\$ 164,643	16.0%
Task 1.2 Permitting Assistance			\$ 17,694		0.0%
Task 1.3 Bid Phase Assistance			\$ 14,430		0.0%
Task 1.4 Meetings			\$ 89,778	\$ 346	0.4%
Total Phase 8 Design	\$ 1,010,000	\$ 1,151,000	\$ 1,150,919	\$ 164,989	14.3%
Utility and Construction Costs					
Phase 8 Construction	\$ 10,990,000	\$ 13,107,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost					
ATT Design Cost					
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 8 North Construction	\$ 10,990,000	\$ 13,107,000	\$ -	\$ -	0.0%
Easement Acquisition/Abandonment	\$ 300,000	\$ 242,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 227,724	\$ 33,542	14.7%
Surveys					
Legal Sketch					
Jones Foster - Legal					
American Acquisition Group					
Temp Services					
Recording Costs				\$ 34	
Total Easement Acquisition Costs	\$ 300,000	\$ 242,000	\$ 227,724	\$ 33,576	14.7%
Total Phase 8 Costs	\$ 12,300,000	\$ 14,500,000	\$ 1,378,643	\$ 198,565	14.4%

**Underground Utility Project Budget
Other Project Costs
April 30, 2021**

Master Plan	Budget	Actual	% Expended
Task 1.1 - Data Collection & GIS Base Mapping	\$ 88,021	\$ 88,021	100.0%
Task 1.1a Data Collection for Future Communications	\$ 23,511	\$ 23,511	100.0%
Task 1.2 - Conceptual Design and Master Plan	\$ 161,756	\$ 161,756	100.0%
Task 1.3 - Project Sequencing and Phasing	\$ 31,244	\$ 31,244	100.0%
Task 1.4 - Assessment of Traffic Impacts	\$ 77,660	\$ 77,660	100.0%
Task 1.5 - Project Delivery Methods	\$ 17,448	\$ 17,448	100.0%
Task 1.6 - Master Plan Document	\$ 45,053	\$ 45,053	100.0%
Task 1.7 - Meetings Master Planning Phase	\$ 113,135	\$ 113,123	100.0%
Task 1.8 - Master Plan Second Half	\$ 40,067	\$ 40,067	100.0%
Subtotal Master Planning	\$ 597,895	\$ 597,883	100.0%
Comcast Preplanning - Master Plan		\$ 12,015	
Community Outreach	\$ 282,519	\$ 219,003	77.5%
Peer Review Study - Patterson & Dewar (\$50,000 Offsetting Revenue)	\$ 100,000	\$ 100,000	100.0%
Total Other Project Costs	\$ 980,414	\$ 928,901	94.7%

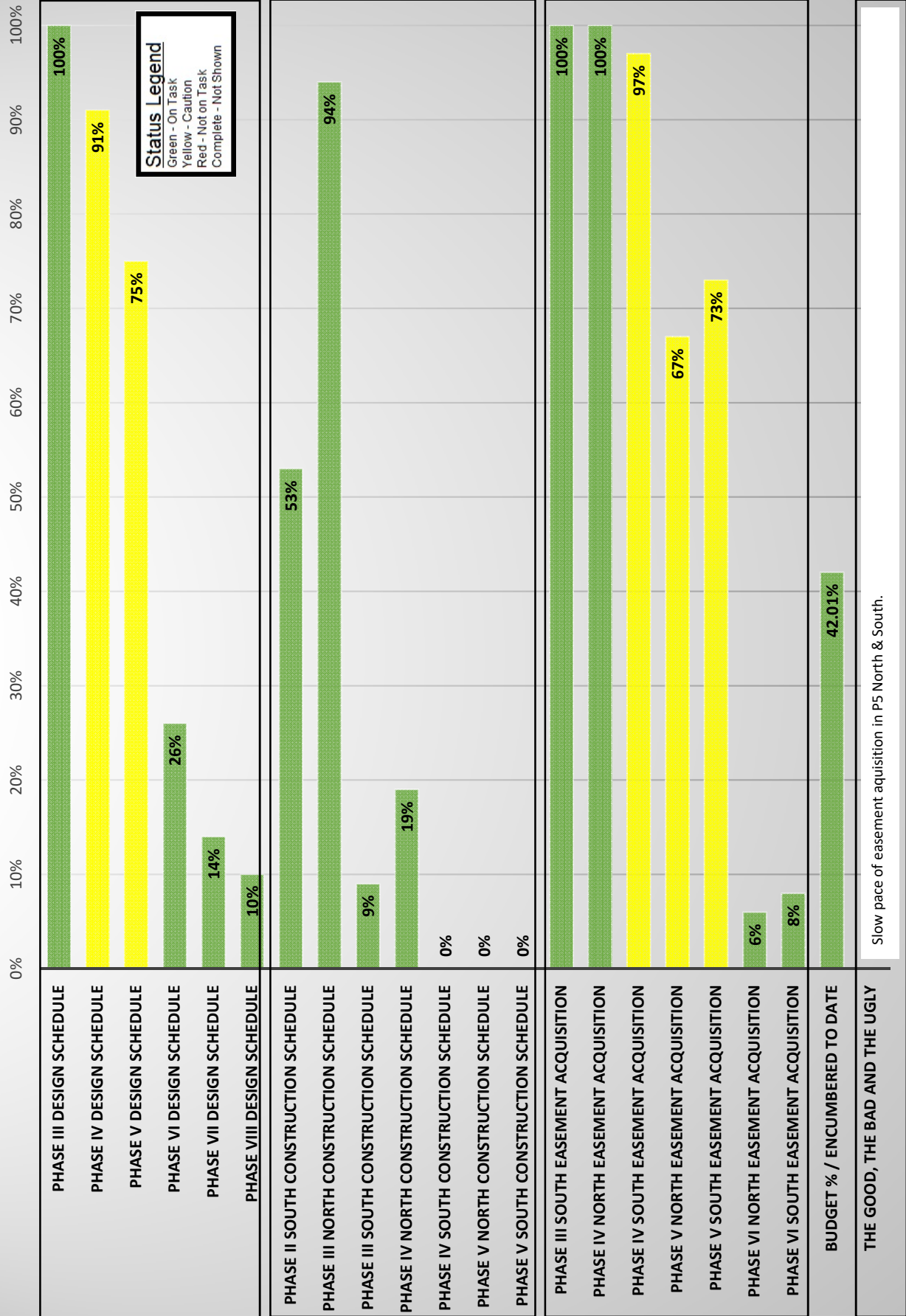
Debt Service and Related Debt Issuance Costs

	Budget	Actual	% Expended
Commercial Paper Issuance Cost		\$ 195,366	
Commercial Paper Fees		\$ 52,252	
Commercial Paper Interest		\$ 243,096	
GO Bond Closing Costs 2018		\$ 488,271	
GO Bond Closing Costs 2021	\$ 202,169	\$ 201,005	99.4%
GO Bond Debt Service	\$ 9,497,200	\$ 7,032,056	74.0%
Total Debt Service and Related Debt Issuance Costs	\$ 9,699,369	\$ 8,212,044	84.7%

Related Costs Outside of the Underground Project Budget

	Budget	Actual	% Expended
Costs paid from (307) Fund CIP			
Underground City of Lake Worth Section			
Project Design	\$ 25,231	\$ 24,430	96.8%
Project Construction	\$ 351,081	\$ 346,124	98.6%
Project Construction Engineering	\$ 11,607	\$ 12,849	110.7%
Utility Cost (FPL, Comcast, AT&T)	\$ 134,333	\$ 127,531	94.9%
Project Meeting Attendance	\$ 3,334	\$ 2,914	87.4%
Total Lake Worth Section	\$ 525,586	\$ 513,847	97.8%
Ibis Way PGD Improvements	\$ 14,583	\$ 14,583	100.0%
General Fund Costs			
Goldmacher v TPB Legal and Other Costs		\$ 183,701	
Kosberg v TPB Legal and Other Costs		\$ 606,882	
PBT Real Estate v TPB		\$ 159,408	
Gardner, Bist Bowden, Bush (Shef Wright)		\$ 24,799	
Temp Services - Easement acquisition	\$ 80,000	\$ 99,606	124.5%
Project Manager -Pay and benefits	\$ 599,707	\$ 495,981	82.7%
Telecommunications Consultant	\$ 89,000	\$ 83,210	93.5%
Peter Brandt (Contract Negotiations)	\$ 35,000	\$ 23,735	67.8%
Total Related Costs Outside of the Budget	\$ 1,343,876	\$ 2,205,752	164.1%

Town of Palm Beach - Underground Utility Project Dashboard - April 2021



TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk Blouin, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Authorization to Execute Easements and Use Agreements at Two Locations on Town Owned Properties for Florida Power & Light as Part of the Town-Wide Overhead Utility Undergrounding Phase 4-South
Resolution No. 046-2021

DATE: April 26, 2021

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 046-2021 granting easements to Florida Power & Light (FPL) upon Town owned land located at 320 South Lake Drive at the S-1 Lift Station and 340 Seaview Avenue.

GENERAL INFORMATION

Staff is requesting that Town Council approve easement locations to place FPL equipment within the Phase 4-South area upon Town-owned land located at 320 South Lake Drive at the S-1 Lift Station and 340 Seaview Avenue adjacent to Royal Palm Way. These locations assist in moving Phase 4-South closer to construction.

Staff will present the proposed locations for discussion during the Town Council meeting as part of the Town-wide Utility Undergrounding Update. Legal descriptions will be ordered and prepared once Town Council provides guidance on the final locations of the equipment. Staff is requesting, once Town Council approves proposed locations, that the Town Manager be granted the ability to approve the final easement documents.

FUNDING/FISCAL IMPACT

There is no funding/fiscal impact related to this item.

TOWN ATTORNEY REVIEW

The Town Attorney has reviewed this Resolution and approved it for legal form and sufficiency.

Attachments

cc: Jay Boodheshwar, Deputy Town Manager
Patricia Strayer, P.E., Town Engineer
John Randolph, Esq., Town Attorney

RESOLUTION NUMBER 046-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING THE TOWN MANAGER TO EXECUTE EASEMENTS AND USE AGREEMENTS BETWEEN THE TOWN OF PALM BEACH AND FLORIDA POWER & LIGHT (FPL) UPON TOWN OWNED LAND LOCATED AT 320 SOUTH LAKE DRIVE AND 340 SEAVIEW AVENUE.

* * * * *

WHEREAS, the Town is constructing and operating FPL equipment upon Town owned land located at 320 South Lake Drive and 340 Seaview Avenue.

WHEREAS, FPL has requested that the Town of Palm Beach grant easements to FPL to access and maintain the equipment that services multiple properties within the Town of Palm Beach; and

WHEREAS, the installation of the conduit and wires, and equipment are necessary to operate and provide power to the Town Wide Undergrounding Phase 4-South Project.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. Town Manager is hereby authorized to execute easements between the Town of Palm Beach and Florida Power & Light Company.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 11^h day of May.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Town Marina Update

Dean Mealy, Purchasing Manager

a. RESOLUTION NO. 047-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Waiver of Competitive Bid and Award a Change Order to Murray Logan Construction, Inc. for the Town Marina Project – Lake Drive Park, Increasing Purchase Order No. 200662 for Materials, Labor and Installation Associated with Improvements in the Amount of \$3,635,044 and Establishing a Project Budget of \$4,007,551.

b. RESOLUTION NO. 048-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Increasing Purchase Order No. 190332 to W.F. Baird & Associates in the Amount of \$46,116, and Establishing a Project Budget of \$50,727 for Construction Administration Services Associated with the Town Marina Project - Lake Drive Park Improvements.

c. RESOLUTION NO. 049-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Waiver of Competitive Bid for the Town Marina Project to HUB Parking Technology in the Amount of \$90,062, and Establishing a Project Budget of \$99,062.

Presenter

ATTACHMENTS:

- **a. Memorandum dated May 3, 2021, from Dean Mealy, CPPO Town Purchasing Manager**
- **a. Resolution No. 047-2021**
- **a. Exhibit A**
- **b. Memorandum dated May 4, 2021, from Dean Mealy, CPPO Town**

Purchasing Manager

- ▣ **b. Resolution No. 048-2021**
- ▣ **b. W.F. Baird Proposal**
- ▣ **c. Memorandum dated April 30, 2021, from Dean Mealy, CPPO, Town Purchasing Manager**
- ▣ **c. Resolution No. 049-2021**
- ▣ **c. HUB Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, CPPO Town Purchasing Manager

RE: Request for Waiver of Competitive Bid and Award of a Change Order to Murray Logan Construction, Inc. for the Town Marina Project – Lake Drive Park Improvements
Resolution No. 047-2021 - Murray Logan Construction, Inc. - Lake Drive Park

DATE: May 3, 2021

STAFF RECOMMENDATION

Town staff recommends that the Town Council approve Resolution No. 047-2021 authorizing a Waiver of Competitive Bid and Award a Change Order to Murray Logan Construction, Inc. (MLCI) for additional improvements to Lake Drive Park, which were included as part of the overall scope for the Town Marina Project.

GENERAL INFORMATION

The Town Council approved the project scope for additional improvements to Lake Drive Park at the April 14, 2021 Town Council meeting (Special Exception with Site Plan Review No Z-21-00337). Construction plans were prepared by Nievera Williams and W.F. Baird, and those plans were provided to the general contractor for the Town Marina Project.

Resolution No. 17-2020 for the Town Marina Project, which also incorporated improvements to Lake Drive Park, was previously awarded to MLCI.

As part of the original bid amount of \$32,968,000 submitted for the Town Marina Project, MLCI included \$773,284.75 for the Lake Drive Park Improvements.

The original scope of the award included the following:

- Site work (Palm Way Dock from Lake Trail to Bulkhead) = \$45,280
- Site work (Brazilian Dock from Lake Trail to Bulkhead) = \$59,330
- Site work (Australian Dock from Lake Trail to Bulkhead) = \$57,790
- Site work (Peruvian Dock from Lake Trail to Bulkhead) = \$60,845
- Site work (Lake Trail Tie Ins & Restoration) = \$61,755.00

- Paving & Striping (Brazilian Lot) = \$84,444.50
- Paving & Striping (Australian Lot) = \$70,908.00
- Paving & Striping (Peruvian Lot) = \$55,532.25
- Irrigation = \$204,953.75
- Landscaping = \$26,577.50
- Landscaping (other – benches, signage, etc.) = \$16,468.75
- Garbage Collection Area = \$29,000

Based on the Town Council decision for additional work at Lake Drive Park, MLCI was asked to provide an updated proposal for the additional work. The initial proposal of Probable Construction Costs dated March 29, 2021, from MLCI was \$5,485,560.15 for Lake Drive Park. Subsequently to the initial proposal from MLCI, a revised proposal in the amount of \$4,039,938.04 was submitted after MLCI and Burkhardt Construction Inc. had additional time to secure actual bids.

The Town held negotiations with both MLCI, and Burkhardt Construction Inc., who serves as the sub to MLCI, on April 29, 2021. The final negotiated amount, including contingency, is \$4,007,551.29. The negotiations produced an additional \$32,286.75 of savings. Below is a summary table outlining the initial cost estimates presented at the April 13, 2021, Town Council meeting and the final budget, as well as the updated funding sources.

Expenses	April 13th Estimate	Final Budget
Lake Drive Park Project Costs	\$5,689,859.00	\$4,226,698.50
Contingency	\$568,986.00	\$375,139.65
Deducts For Asphalt Lots And Modified Electric Screening	-\$873,296.00	included above
Sub-Total	\$5,385,549.00	\$4,601,838.15
Deducts From Current Contract W/MLCI	-\$773,285.00	-\$562,000.00
Additional Negotiated Cost Reductions	\$0.00	-\$32,286.75
Net-Total	\$4,612,264.00	\$4,007,551.40

Funding		
Town Funding - Marina Fund Reserves	\$1,133,500.00	\$1,133,500.00
Town Funding - General Fund Unassigned Fund Balance	\$978,764.00	\$374,051.40
Fundraising Commitment	\$2,500,000.00	\$2,500,000.00
Total Funding	\$4,612,264.00	\$4,007,551.40

The justifications for the Waiver of Competitive Bid are as follows:

1. Plans are not in a state that they could be put formally out to bid in time to complete the project at the same time as the marina.

2. To construct the park independently at a later date would not only disrupt the full operations of the marina, but it would cost the Town significant dollars to temporarily restore the park for marina operations until construction of the park took place. Plus, additional MOT would need to be considered to allow the boat owners to access their boats if the construction was to take place after the marina was open.
 - a) If a decision to independently begin construction after opening of the marina with a full bidding process, parking would not be available to patrons utilizing the amenities when utilizing their vessels.
3. The current construction site would not accommodate two (2) contractors to work simultaneously due to confined space.

Items that were also considered in the request for a Waiver of Competitive Bid are as follows:

- MLCI received plans to provide a change order request for the Lake Drive Park Improvements on April 20, 2021.
- The plans were immediately sent to Burkhardt Construction, Inc. to perform quantity surveys to put together the estimate.
- Two (2) of the larger scopes of work were also sent out to contractors for competitive pricing. The contractors selected have performed work for both Burkhardt Construction, Inc. and the Town in the past, and are capable of quality workmanship and successful completion of their subcontract agreements. Burkhardt Construction, Inc. received three (3) competitive landscape/irrigation quotes on April 23, 2021 and selected the lowest qualified subcontractor. All of which have been reviewed by Town Purchasing.
- We received two (2) proposals to furnish and install the Belgian pavers. We received the second price on April 27, 2021. Both prices were competitive. This line item has also been reviewed by Town Purchasing.
- In order to successfully complete the rest of the work within the time frame of the marina construction, Burkhardt Construction, Inc. and MLCI will be self-performing.

Staff recommends that the Town Council approve Resolution No. 047-2021, approving a Waiver of Competitive Bid and issue a change order to P.O. #200662, to Murray Logan Construction Inc., in the amount of \$3,635,043.64, and to establish a task budget of \$4,007,551.29 based on the facts presented. A Formal Waiver of Competitive Bid for the additional work in the park is recommended to meet all scheduled deadlines.

FUNDING/FISCAL IMPACT

This work is funded as approved at the April 14, 2021, Town Council meeting and the budget amendment Ordinance which appropriates \$1,133,500 from the Marina Fund Reserves, \$2,500,000 from donations, and the balance from the General Fund Unassigned Fund Balance. The General Fund Reserve transfer will be reduced from the amount originally appropriated of \$1,123,108 to \$374,052.

PUBLIC WORKS REVIEW

Public Works has reviewed and concurs with the recommendation.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

Attachment

cc: Jay Boodheshwar, Deputy Town Manager
Carolyn Stone, Assistant Town Manager
Paul Brazil, P.E., Public Works Director
Eric Brown, P.E., Assistant Director of Public Works
Jason Debrincat, P.E., Senior Project Engineer

RESOLUTION NO. 047-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A WAIVER OF COMPETITIVE BID AND AWARD A CHANGE ORDER TO MURRAY LOGAN CONSTRUCTION, INC. FOR THE TOWN MARINA PROJECT – LAKE DRIVE PARK, INCREASING PURCHASE ORDER NO. 200662 FOR MATERIALS, LABOR AND INSTALLATION ASSOCIATED WITH IMPROVEMENTS IN THE AMOUNT OF \$3,635,044 AND ESTABLISHING A PROJECT BUDGET OF \$4,007,551.

* * * * *

BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves a Waiver of Competitive Bid and awards a change order to Murray Logan Construction Inc., for the Town Marina Project – Lake Drive Park Improvements, increasing Purchase Order No. 200662 for materials, labor, and installation associated to improvements in the amount of \$3,635,044 and establish a project budget of \$4,007,551.

Section 2. The Town Manager is hereby authorized to execute a change order on behalf of the Town of Palm Beach for these services, and is authorized to approve additional tasks, as necessary, within budget.

Section 3. The Town Manager, or his designee, is hereby authorized to take such further actions as may be necessary to effectuate the completion of the said project, including any necessary change order work as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

S. Lake Drive and Lake Drive Park Enhancements

BELGIAN PAVERS - STANDARD SECTION

4/27/2021, REV. 4/29/21

Prepared By

Murray Logan Construction, Inc./Burkhardt Construction, Inc.

Item Description	Unit of Measure	Unit Price	Amount
PARK ENHANCEMENTS			
MAINTENANCE OF TRAFFIC			\$121,923.53
DEMOLITION / CLEARING & GRUBBING			\$223,177.50
NPDES	1 LS	\$4,550.00	\$ 4,550.00
SAWCUTTING	2000 LF	\$2.60	\$ 5,200.00
REM/DISPOSE OF ASPHALT	2340 SY	\$15.60	\$ 36,504.00
REM/DISPOSE OF TYPE D CURB ALONG S. LAKE DRIVE	1275 LF	\$6.50	\$ 8,287.50
STRIP SITE	140400 SF	\$0.39	\$ 54,756.00
TREE DEMOLITION	37 EA	\$1,560.00	\$ 57,720.00
MISC. CONCRETE DEMOLITION	5000 SF	\$5.85	\$ 29,250.00
TREE PROTECTION	43 EA	\$195.00	\$ 8,385.00
ARBORIST SITE REVIEW	BY TOPB		
ROLL OFF DUMPSTERS	5 EA	\$1,105.00	\$ 5,525.00
FINAL CONSTRUCTION CLEAN	1 LS	\$13,000.00	\$ 13,000.00
EARTHWORK / GRADING			\$ 211,913.00
EXC / GRADE / COMPACT FOR LAKE TRAIL	375 CY	\$19.50	\$ 7,312.50
EXC / GRADE / COMPACT FOR HEADER CURB	404 CY	\$19.50	\$ 7,878.00
EXC / GRADE / COMPACT FOR PATHWAYS	185 CY	\$19.50	\$ 3,607.50
EXC / GRADE / COMPACT FOR S LAKE DR PLANTER ISLANDS	340 CY	\$26.00	\$ 8,840.00
EXC / GRADE / COMPACT FOR TRASH COMPACTOR AREA	20 CY	\$65.00	\$ 1,300.00
GRADE / COMPACT FOR LANDSCAPE AND SOD AREAS	15600 SY	\$5.20	\$ 81,120.00
GRADE / COMPACT FOR GRAVEL SEATING AREAS	560 SY	\$13.00	\$ 7,280.00
FURNISH CLEAN MATERIAL	1500 CY	\$32.50	\$ 48,750.00
HAUL OFF EXCESS UNSUITABLE MATERIALS	1500 CY	\$15.60	\$ 23,400.00
FINE GRADE / DRESS SITE	11500 SY	\$1.95	\$ 22,425.00
STORM DRAINAGE	NIC		\$ -
WATER	NIC		\$ -
SANITARY SEWER	NIC		\$ -
FRANCHISE UTILITIES	NIC		\$ -
GAS	NIC		\$ -
STREET LIGHTING / ELECTRICAL / LOW VOLTAGE	NIC		\$ -
SUBGRADE / BASE / HARDSCAPE CONSTRUCTION			\$ 734,854.25
12" COMPACTED SUBGRADE	5527 SY	\$1.95	\$ 10,777.65
8" CRUSHED CONCRETE BASE - LAKE TRAIL	2082 SY	\$29.90	\$ 62,251.80
6" CRUSHED CONCRETE BASE - PATHWAYS	1100 SY	\$26.00	\$ 28,600.00
4" CRUSHED CONCRETE BASE - GRAVEL SEATING AREAS	560 SY	\$23.40	\$ 13,104.00
FURNISH/INSTALL BELGARD BELGIAN PAVER (SAND SET)	19080 SF	\$9.56	\$ 182,309.40
ADA MATS	13 EA	\$975.00	\$ 12,675.00
SAND/PORTLAND SLURRY GROUT OF BELGIAN PAVERS	19080 SF	\$1.04	\$ 19,843.20
BIOBARRIER AND GRAVEL FOR BANYAN TREES	18000 SF	\$11.05	\$ 198,900.00
PERMALOC EDGING (3/16" x 5")	1400 LF	\$26.00	\$ 36,400.00
3" GRAVEL SEATING AREA	560 SY	\$97.50	\$ 54,600.00
PRESSURE CLEAN / SEAL ALL PAVER AREAS	19080 SF	\$1.04	\$ 19,843.20
ASPHALT TONNAGE (1.5" AVG)	420 TN	\$227.50	\$ 95,550.00
CONCRETE WORK			\$ 868,118.88
TYPE D CURB	2613 LF	\$26.00	\$ 67,938.00
HEADER CURB	650 LF	\$32.50	\$ 21,125.00
VALLEY GUTTER	100 LF	\$39.00	\$ 3,900.00
8" CONCRETE SLAB AT COMPACTOR	830 SF	\$13.00	\$ 10,790.00
4" CONCRETE SIDEWALK ALONG SOUTH LAKE DRIVE (WEST SIDE)	6000 SF	\$6.83	\$ 40,950.00
6"x8" COLORED CONCRETE HEADER	1750 LF	\$39.00	\$ 68,250.00
8"x8" COLORED CONCRETE HEADER	3130 LF	\$39.00	\$ 122,070.00
8" SUBSLAB FOR DOCK-TRAIL CONNECTIONS	885 SF	\$10.40	\$ 9,204.00
STEPS @ BRAZILIAN WITH HANDRAILS	40 LF	\$260.00	\$ 10,400.00
RETAINING WALLS	1225 LF	\$390.00	\$ 477,750.00
FLOWABLE FILL @ DOCK-TRAIL CONNECTIONS	100 CY	\$325.00	\$ 32,500.00
4" CONCRETE BENCH SUBSLAB	475 SF	\$6.83	\$ 3,241.88



S. Lake Drive and Lake Drive Park Enhancements

BELGIAN PAVERS - STANDARD SECTION

4/27/2021, REV. 4/29/21

Prepared By

Murray Logan Construction, Inc./Burkhardt Construction, Inc.

Item Description	Unit of Measure	Unit Price	Amount
FURNISHINGS			\$ 643,180.00
STENCIL CARSTOPS	105 EA	\$130.00	\$ 13,650.00
BIKE RACKS	25 EA	\$1,300.00	\$ 32,500.00
FLAGPOLE	1 LS	\$45,500.00	\$ 45,500.00
CAST STONE BENCHES	17 EA	\$7,150.00	\$ 121,550.00
DRINKING FOUNTAINS W/ SERVICE (NONE SHOWN)	2 EA	\$13,000.00	\$ 26,000.00
DOG FOUNTAINS W/ SERVICE	2 EA	\$19,500.00	\$ 39,000.00
SWING GATES, AWNING, ELECTRIC RECEPT FOR COMPACTOR AREA	1 LS	\$65,000.00	\$ 65,000.00
P. LOT GATE SLABS AND CONDUIT	1 LS	\$65,000.00	\$ 65,000.00
DECORATIVE SCREEN PANELS (VARIOUS HEIGHT)	260 LF	\$780.00	\$ 202,800.00
UPLAND APPURTENANCE PROTECTION/REINSTALLATION	1 LS	\$12,680.00	\$ 12,680.00
SIGNAGE	1 LS	\$19,500.00	\$ 19,500.00
LANDSCAPE / IRRIGATION			\$ 921,909.30
LANDSCAPE	1 LS	\$754,338.00	\$ 754,338.00
IRRIGATION MODIFICATIONS	1 LS	\$167,571.30	\$ 167,571.30
CONSTRUCTION COSTS SUBTOTAL			\$ 3,725,076.46

INSURANCE	1.42%	\$ 52,896.09
PERFORMANCE AND PAYMENT BOND	1.25%	\$ 46,563.46
GENERAL CONTRACTOR MARK UP	10.00%	\$ 372,507.65

SUBTOTAL \$ 471,967.19

DEDUCT FROM MLCI CURRENT SCHEDULE OF VALUES

ACCESS TO LAKE PARK TRAIL TO BULKHEAD - PALM WAY	\$ (45,280.00)
ACCESS TO LAKE PARK TRAIL TO BULKHEAD - BRAZILIAN	\$ (59,330.00)
ACCESS TO LAKE PARK TRAIL TO BULKHEAD - AUSTRALIAN	\$ (57,790.00)
ACCESS TO LAKE PARK TRAIL TO BULKHEAD - PERUVIAN	\$ (60,845.00)
ACCESS TO LAKE PARK TRAIL TO BULKHEAD - TIE-INS AND RESTORE	\$ (61,755.00)
BRAZILIAN PARKING LOT RESURFACE AND STRIPING	\$ -
AUSTRALIAN PARKING LOT RESURFACE AND STRIPING	\$ -
PERUVIAN PARKING LOT RESURFACE AND STRIPING	\$ -
LANDSCAPING - VEGETATION	\$ (204,953.75)
LANDSCAPING IRRIGATION	\$ (26,577.50)
UPLAND APPURTENANCES - OTHERS (BENCHES, LIGHTS, SIGNAGE, ETC)	\$ (16,468.75)
GARBAGE COLLECTION AREA	\$ (29,000.00)

SUBTOTAL \$ (562,000.00)

S. Lake Drive/Lake Drive Park Enhancements Construction Cost Total \$ 3,635,043.64

Recommended Contingency (10%) \$ 372,507.65



TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, CPPO Town Purchasing Manager

RE: Resolution to Approve to a Change Order to W.F. Baird and Associates for Construction Administrative Services for Lake Drive Park Improvements Associated to Resolution No. 047-2021 in the Amount of \$46,116 and Establish a Project Budget of \$50,727
Resolution No. 048-2021

DATE: May 4, 2021

STAFF RECOMMENDATION

Town staff recommends that Town Council approve a change order to W.F. Baird and Associates for Construction Administrative Services for Lake Drive Park Improvements associated to Resolution No. 047-2021 in the amount of \$46,116 and establish a project budget of \$50,727.

WHY THIS ACTION IS REQUIRED

The related project for Lake Drive Park Improvements, Resolution No. 047-2021 will include the additional Construction Administration Services (CA) being provided by W.F. Baird & Associates. The expanded scope of work related to the Lake Drive Park Improvements will result in additional time and effort for the consultant.

PROCUREMENT METHODOLOGY

Town Purchasing secured an updated proposal for the Construction Administrative Services as they would relate to the Lake Drive Park Improvements.

FUNDING/FISCAL IMPACT

Funding for this item will be from the Lake Drive Park Project budget.

PUBLIC WORKS REVIEW

This item has been reviewed by the Public Works and approved as recommended.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

Attachment

cc: Paul Brazil, P.E., Public Works Director
Eric Brown, P.E., Assistant Public Works Director

RESOLUTION NO. 048-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH,
PALM BEACH COUNTY, FLORIDA, INCREASING PURCHASE ORDER NO.
190332 TO W.F. BAIRD & ASSOCIATES IN THE AMOUNT OF \$46,116, AND
ESTABLISHING A PROJECT BUDGET OF \$50,727 FOR CONSTRUCTION
ADMINISTRATION SERVICES ASSOCIATED WITH THE TOWN MARINA
PROJECT - LAKE DRIVE PARK IMPROVEMENTS.

* * * * *

BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves a purchase order increase of \$50,727 to W.F. Baird & Associates, for construction administration services associated with the Lake Drive Park Improvements for the Town Marina Project, thereby increasing the purchase order from \$1,811,229.25 to \$1,861,956.25.

Section 2. The Town Manager is hereby authorized to execute a change order on behalf of the Town of Palm Beach for these services, and is authorized to approve additional tasks, as necessary, within budget.

Section 3. The Town Manager, or his designee, is hereby authorized to take such further actions as may be necessary to effectuate the completion of the said project, including any necessary change order work as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Mr. Dean Mealy II
Town Purchasing Manager | Town of Palm Beach
951 Old Okeechobee Rd
West Palm Beach, FL 33401

via email to DMealy@TownofPalmBeach.com

May 3, 2021

Dear Dean,

Reference No.: 12717.200

SUBJECT: Change Order Request for Professional Engineering Services for Town Marina Project
Implementation of the Nievera Williams Landscape Plan and Associated S Lake Drive Revisions

W.F. Baird & Associates Ltd. is submitting a change order request to address additional effort required to implement the Lake Park Improvements (LPI) plan submitted to Town Council and the Planning & Zoning Board (PZB) on April 1, 2021. We are approaching the limit of the budget for coordination, design and development of the initial Fairfax Sammons Plan under which we were able to assist Nievera Williams in the development and submittal of the LPI plan. Town Council approved the LPI plan on April 14 and we are working with Nievera Williams, Chen Moore, WGI, HUB Parking, MLCI and their sub-consultants, and the Town to develop and implement this plan.

We anticipate the following items of work remain to implement the plan:

- a) Finalize the PZB submittal with comments from the Town and Nievera Williams.
- b) Assist the Town with change order review and negotiation with MLCI.
- c) Additional presentation to Town Council to discuss details such as parking lot gates and other final design details.
- d) Finalize the WGI report documenting the traffic circle evaluation.
- e) Finalize the electrical equipment screening details for the electrical equipment, including wind load assessment and screen foundation design.
- f) Finalize the parking lot gate design (power and access control connections) and assist the Town with the contracting with HUB Parking and integration into the project team for implementation.
- g) Finalize retaining wall designs and parking lot grading plan with reversion to asphalt but revised flow paths.
- h) Design review meeting with the Town Kimley-Horn, and Burkhardt Construction to coordinate upland utility interaction.
- i) Develop final construction documents for approval by the Town building department.
- j) Address Building Dept comments on the submitted plan.

- k) Address MLCI value engineering comments and proposed plan revisions. MLCI has already provided some recommendations regarding drainage.
- l) Review of submittals associated with the plan, including but not limited to items such as: irrigation plan for the entirety of Lake Park, material submittals, warranty information, paver design and installation procedures, tree root protection, utility connection (for dog fountain), and concrete submittals.
- m) Additional meeting(s) with Town arborist for pre-construction meeting to finalize path layout to avoid tree roots.
- n) Additional site visits by Baird and Chen Moore staff to facilitate interaction with other upland work along S Lake Drive.
- o) Additional construction oversight associated with the park improvements, including vegetation installation, paver installation, parking lot gate installation, grade checks, layout and construction of traffic calming measures, realignment of catch basins and storm water drainage, and irrigation system checks.
- p) Additional construction administration associated with the park improvements, including detailed quantity assessments, payment applications, and review and incorporation of as-built drawings.

The cost of this work is estimated to be \$46,116.

A breakdown of the effort is shown in Table 1.

Please call me if you have any questions. We look forward on continuing to work on this important project with the Town.

Kind regards,



Gordon Thomson | Associate Principal

Baird & Associates

E: gthomson@baird.com

M: 561 400 7820

CC: Jeff Bellile
Rory Agnew

Table 1: Breakdown of Hours and Costs for Task 3.14, Lake Drive Park Design, Permitting and Plans

TASK	W.F. BAIRD & ASSOCIATES, LTD.				Chen Moore			Turrell Hall & Associates		Subtotals
	Senior Prof III	Staff Prof III	Senior Tech.	Expenses	LA Director	Sr. LA/ Engineer	LA/Engineer r Designer	Project LA	Marine Construction	
	\$220	\$158	\$110	\$1	\$205	\$195	\$125	\$95	\$150	\$95
	US Hourly Rate 2018 US \$									
3.0 CONSTRUCTION PHASE SERVICES										
3.1 Construction Support & Administration										
3.16 Lake Drive Park Improvement Implementation										
a Finalize the PZB submittal with comments from the Town and N	4		12			4	8	4		\$4,360
b Assist the Town with MLCI change order review and negotiation	8									\$1,760
c Additional presentation to Town Council	8			750						\$1,760
d Finalize the WGI report documenting the traffic circle evaluation	2									\$1,190
e Finalize the electrical equipment screening details	12	8	2			8		8		\$3,904
f Finalize the parking lot gate design	4		4			4	2	8		\$3,420
g Finalize retaining wall designs and parking lot grading plan	8				2					\$5,032
h Design Review Meeting										\$1,160
i Develop final construction documents for approval by TPB	4		4			4	8	8		\$3,860
j Address Building Dept comments on the submitted plan	2		2			4	4	4		\$2,320
k Address MLCI comments and proposed plan revisions	8		4			4	4	4		\$3,860
l Review of submittals associated with the plan	16		4			4	4	4		\$3,520
m Additional meeting(s) with Town arborist	2									\$440
n Additional site visit(s) with Project Team	4					4			10	\$2,160
o Additional construction oversight	8								30	\$6,110
p Additional construction administration	4								4	\$1,260
Total Cost (\$)	94	12	28	750	2	36	30	40	10	\$46,116
	\$20,680	\$1,896	\$3,080	\$750	\$410	\$7,020	\$3,750	\$3,800	\$1,500	\$3,230

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA, Finance Director

FROM: Dean Mealy, CPPO, Town Purchasing Manager

RE: Resolution to Approve a Waiver of Competitive Bid for the Lake Drive Improvements to HUB Parking Technology in the Amount of \$90,062 and Establish a Project Budget of \$99,062
Resolution No. 049-2021

DATE: April 30, 2021

STAFF RECOMMENDATION

Town staff recommends that Town Council approve a Waiver of Competitive Bid for the Lake Drive Improvements to HUB Parking Technology in the amount of \$90,062 and establish a project budget of \$99,062.

GENERAL INFORMATION

Nestled along Lake Drive Park and the adjacent neighborhood between Royal Palm Way and Worth Avenue, the Town of Palm Beach Marina is in a prime location and as such, parking lots without access control will lead to serious parking management issues. Given its location and customer-centric focus, it is paramount that parking management be at the forefront of design and operation. Yacht owners and crew will expect to have secure parking lots with barrier gates.

The HUB Parking Technology (HUB) system is the only solution that meets the specific technology requirements that can be uniquely branded to the Town of Palm Beach Marina. The system is designed for ease of use for both customers and marina staff. Each marina customer will have a unique account that operates through Bluetooth technology embedded in the parking peripherals and works with IOS and Android smartphones. Customers will not need to use access control cards or have decals adhered to their vehicles to activate the barrier gates, which is an important requirement for seamless marina operations. All other access control systems considered required either card readers, gate openers or vehicle decals and did not provide the necessary remote access control that is needed for the marina operation. Marina staff can quickly and easily add or delete customer access via their phone and/or computer with the HUB system. Customer engagement and communication are also improved through push notifications which will allow marina staff to share important information seamlessly. This novel parking management solution will benefit both marina customers and nearby residents by enhancing security, reducing unauthorized parking and improving overall marina operation.

PROCUREMENT METHODOLOGY

Town Purchasing, along with Town Staff, explored various access/gate options to access parking for the marina. Miller Electric Inc., who has the contract with the Town for the camera project, was engaged for potential solutions.

In the meantime, Town Staff and Town Purchasing reviewed solutions that met the following identified requirements:

- Smartphone capability which alleviates the need for marina staff to distribute (and try and get back) costly remote clickers or access control cards that will ultimately get passed around by customers to other non-registered customers or misplaced.
- Does not require the application of vehicle decals which is a cumbersome and labor intensive endeavor.
- A solution that permits staff, regardless of their location, the ability to activate the gate remotely.
- The ability to use technology to monitor access for those utilizing the designated marina parking.

In exploration of potential solutions, HUB was noted as a possible solution to meet the requirements. In the exploration of viable solutions for the identified need requirements, HUB was noted to meet all Town requirements. As the only noted solution based on the scope requirements, a Waiver of Competitive Bid to award a Purchase Order is being requested.

FUNDING/FISCAL IMPACT

Funding for the project will come from the Marina Project budget.

TOWN MANAGER'S OFFICE/PUBLIC WORKS REVIEW

This item has been reviewed by the Town Manager's Office and Public Works, and approved as recommended.

TOWN ATTORNEY REVIEW

This resolution is in a format that has previously been reviewed and approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Jay Boodheshwar, Deputy Town Manager
Carolyn Stone, Assistant Town Manager
Paul Brazil, P.E. Public Works Director
Eric Brown, P.E. Assistant Public Works Director
Jason Debrincat, P.E. Senior Project Engineer

RESOLUTION NO. 049-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A WAIVER OF COMPETITIVE BID FOR THE TOWN MARINA PROJECT TO HUB PARKING TECHNOLOGY IN THE AMOUNT OF \$90,062, AND ESTABLISHING A PROJECT BUDGET OF \$99,062.

* * * * *

NOW, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The Town Council of the Town of Palm Beach hereby approves Resolution No. 049-2021 to approve a Waiver of Competitive Bid for the Lake Drive Improvements to HUB Parking Technology in the amount of \$90,062 and establish a project budget of \$99,062.

Section 2. The Town Manager is hereby authorized to execute this purchase order on behalf of the Town of Palm Beach for these improvements. .

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

QTC-4905-F Quote Details

Sold To	Ship To	Bill To
TPB Marina		

Billing Terms	Payment Terms	Valid Through
50-40-10	Net 30 Days	April 25, 2021

Solution Summary

Product	Quantity	Price (USD)	
Zeag Lane Controller with Barrier	4	23,724.08	✓
Magnetic Barrier USA	4	15,003.08	✓
Vehicle Detection parts	2	7,364.00	✓
Server and Workstation	1	7,327.95	✓
Janus Management System	1	6,487.20	✓
JPASS White Label	1	7,632.00	✓
Surge Protector - 120V.	8	571.04	✓
HUB USA activities	1	10,540.00	✓
Warranty- Year 2	1	7,520.00	✓
Network Devices	1	201.43	✓
Shipping	1	1,000.00	✓
Bluetooth Enclosures-TPB	4	242.48	✓
Bluetooth Board and Mounting Kit-TPB	4	1,560.00	✓
JPASS Year 1 License	1	1,495.00	✓
Custom Barrier Housing Color-White	8	4,053.36	✓
Knox Box	4	2,860.00	✓
THE PRICE		97,581.62	

90,061.62

Shipping Terms	Taxes
FOB HUB Parking - Warrendale PA 15086	

APPROVED

APPROVED

Authorized Signature _____ Date _____

Name _____ Title _____

Authorized Signature _____ Date _____

Name _____ Title _____

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Update and Request for Direction Regarding the Proposed Addition of Stairs on South Side of Memorial Fountain

Presenter

Jay Boodheshwar, Deputy Town Manager

ATTACHMENTS:

- ▣ **Memorandum Dated May 3, 2021, from Jay Boodheshwar, Deputy Town Manager**
- ▣ **Letter Dated April 16, 2021, from Dr. Timothy Parson, Director of Historical Resources and Preservation for the State of Florida, Granting Approval of Stairs**
- ▣ **Copy of 2018 Presentation of Proposed Stairs Approved by LPC and Town Council**
- ▣ **Minutes from the LPC Meeting of 10-17-18, TC Development Review Meeting of 11-14-18, and LPC Meeting of 11-16-18**
- ▣ **Minutes from the Town Council Meeting of June 11, 2019.**
- ▣ **Letter dated May 2, 2019, from Dr. Timothy Parson, Director of Historical Resources and Preservation for the State of Florida, Denying Addition of Stairs**
- ▣ **Letter dated May 14, 2019, from Kirk Blouin, Town Manager, Requesting Reconsideration for Approval of Stairs**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Update and Request for Direction Regarding the Proposed Addition of Stairs on the South Side of Memorial Fountain

Date: May 3, 2021

STAFF RECOMMENDATION

Staff recommends Town Council review the information below and attached, and provide direction to staff, relative to the proposed addition of stairs on the south side of the Mizner Memorial Fountain in Memorial Park.

GENERAL INFORMATION

At the June 11, 2019, Town Council Meeting, then Director of Planning, Zoning and Building, Josh Martin, advised that the Florida Division of Historical Resources had denied the Town's request to install stairs on the south side of the Memorial Fountain, as indicated in the attached letter dated, May 2, 2019, from Dr. Timothy Parsons. The initial request to the State for approval was after the design, COA, and site plan approvals were received from the Landmarks Preservation Commission and Town Council in the fall of 2018. (See attached minutes from the October 17, 2018, and November 16, 2018, LPC meetings, as well as the minutes from the November 14, 2018, Town Council Development Review meeting.) Approval from the State was a condition of the Town Council, as to not risk losing previously received grant funding that was linked to a restrictive covenant.

As reported by Josh Martin on June 11, 2019, the original concept of the stairs dated back to 2013 but the design concept evolved into a more simple design which was approved by the LPC and Town Council. At the time, staff believed the final design adhered to the Secretary of the Interior's Standards for the Treatment of Historic Properties and agreed that the addition of stairs to the Mizner Fountain respected and fulfilled the following Standard for Rehabilitation: "New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work will be differentiated from the old and will be compatible with the historic materials, features, size, scale, and proportion, and massing to protect the integrity of the property and its environment." As such, staff reported that Town Manager, Kirk Blouin, requested reconsideration from the State, as indicated in the attached letter, dated May 14, 2019. Further, Town Council approved the continuation of staff's pursuit to seek reconsideration from the State. See attached minutes from the June 11, 2019, meeting.

Subsequent to the June 11, 2019, meeting the pursuit of reconsideration slowed due to several reasons including staff turnover and then Covid-19. On April 5, 2021, a virtual meeting was held with Dr. Parson and members of his team at the State to present the Town's request for reconsideration. Representatives of the Town, Centennial Commission, and the design consultant participated in the meeting. The attached letter, dated April 16, 2021, from Dr. Timothy Parson, Director of Historical Resources and Preservation for the State of Florida approves the stairs.

Now that State approval has been received, a path forward must be agreed upon. Since much time has passed since LPC and Town Council approvals were received, the following will need to occur to move forward.

1. LPC must grant a new COA approval, as COA #045-2018 expired on November 13, 2019.
2. Town Council must grant an extension of Z-18-00144, Site Plan with Special Exception, which expires on November 13, 2021.
3. If Council agrees with moving forward with a new COA approval and extension of Z-18-00144, SMI Architecture would complete a biddable set of plans so the Town could secure proposals for the work, which would not occur until the summer of 2022. Staff will also facilitate the necessary approvals at LPC and future Town Council meetings.

FUNDING/FISCAL IMPACT

The Centennial Commission previously committed to funding the design and construction of the new stairs and that commitment remains valid.

Attachments

cc: Paul Brazil, Director of Public Works
Wayne Bergman, Director of Planning, Zoning and Building
Centennial Commission



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

April 16, 2021

Mr. Jay Boodheshwar
Deputy Town Manager
Town of Palm Beach
360 S. County Road
Palm Beach, FL 33480

Dear Mr. Boodheshwar,

This letter is in response to a stakeholders meeting held virtually on April 5, 2021, renewing the Town of Palm Beach's request to add a grand staircase on the back side of the 1929 Memorial Fountain Park, a National Register listed property designed by famed local architect Addison Mizner. The request to the Florida Division of Historical Resources (DHR) is based on two active restrictive covenants which were signed because of state grants from DHR to the Town of Palm Beach. The covenants expire in 2024 and 2025, respectively.

Previous letters from our office to the Town of Palm Beach dated April 3, 2014 and May 2, 2019, denied the town's requests to install the stairs. This denial was based on the removal of original, historic balustrade required for installation of the new stairs. This was considered to be an adverse effect to this National Register listed resource and inconsistent with the Secretary of the Interior's Standards for Preservation.

While it is preferable to keep the original, historic fabric and the Mizner design intact, further discussions with the stakeholders have stressed the importance of connectivity to the adjacent park, as well as the safety for park users. It was also conveyed during our April 5 meeting that when the park was completed in 1929, there was a roadway behind the fountain that would not have allowed Addison Mizner to connect the fountain to the now adjacent green space.

Division of Historical Resources
R.A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399
850.245.6300 • 850.245.6436 (Fax) • FLHeritage.com

TCM Backup 5-11-21

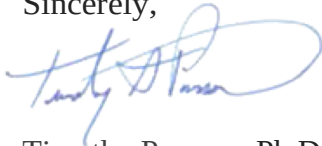
Mr. Boodheshwar
Page 2

Upon further consultation with the stakeholders, our office will no longer oppose the addition of new stairs on the back side of the fountain or pursue recapture of grant funds based on this specific action subject to the restrictive covenants. To mitigate this action, we do request that the removed balustrade be preserved and/or reused in some way by the city, either as an educational tool or a decorative element elsewhere in the city.

Please note that our office does not consider this project to be an exception under 36 CFR 36.405 *Alterations: Historic Preservation*. Since this modification involves creating a new path of travel to a public space, construction of the new non-accessible stairs may be subject to ADA regulations under 28 CFR 36.403 *Alterations: Path of Travel* and may be reviewed by the local code official. Our office encourages the city to consider safety and accessibility to the fountain level of the park for all citizens.

If you have questions or need clarification, please contact me at 850.245.6306 or Timothy.Parsons@dos.myflorida.com.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Timothy Parsons', with a large, stylized loop at the end.

Timothy Parsons, Ph.D.
Director, Division of Historical Resources &
State Historic Preservation Officer

TP/asl



TOWN HALL SQUARE AND MEMORIAL FOUNTAIN

Town of Palm Beach and Town of Palm Beach Centennial Commission

SMI LANDSCAPE ARCHITECTURE



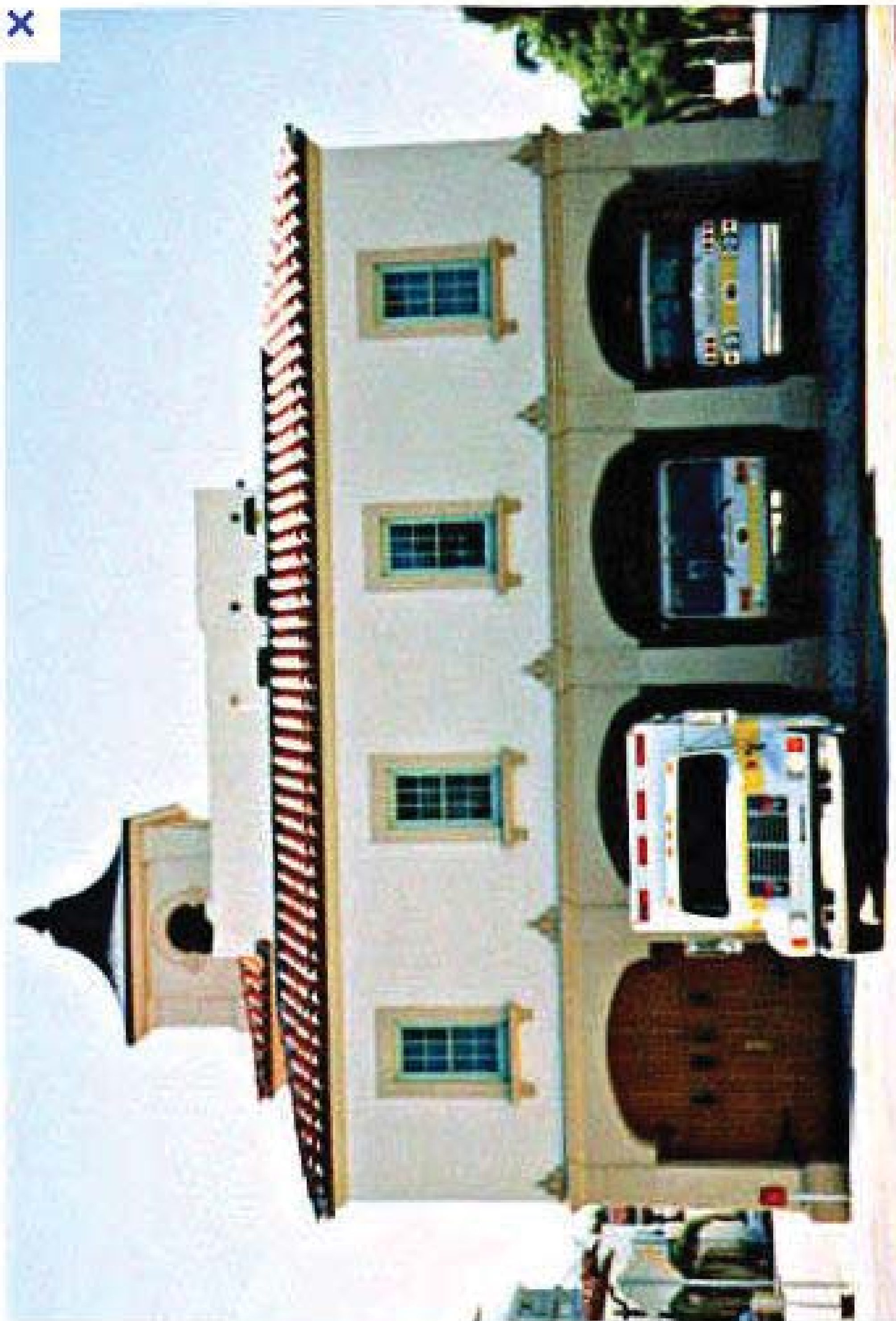




VIEW LOOKING WEST



VIEW LOOKING EAST





LOCATION OF WALL OPENING
TO ACCOMODATE STEPS -
HIDDEN BY BOWL









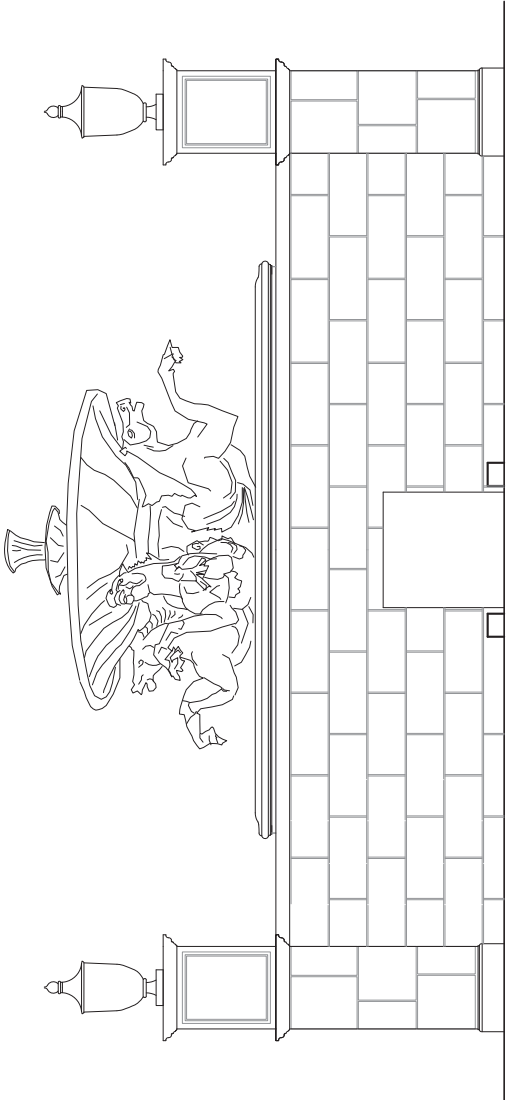




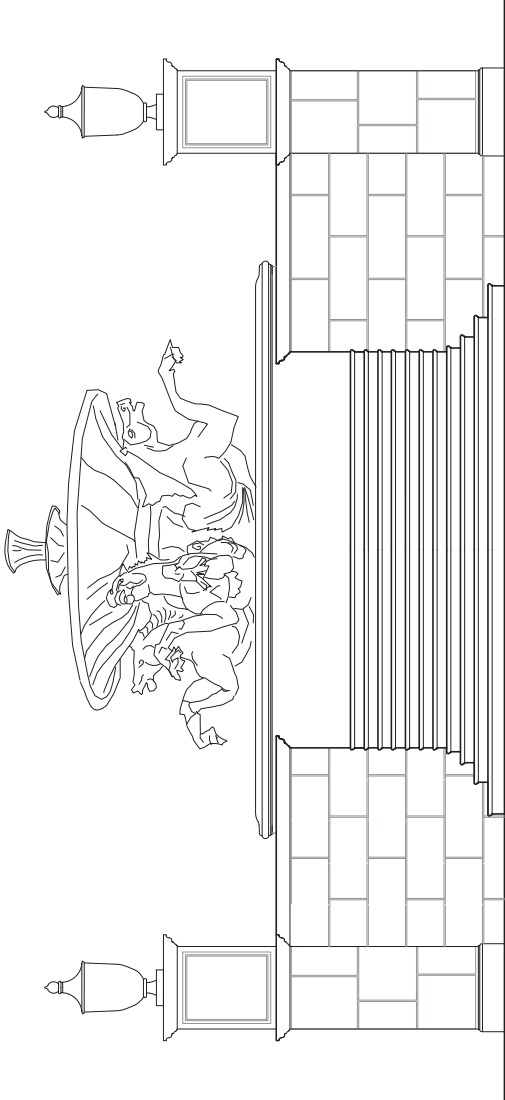
1
Existing North Elevation
SCALE: NTS
L-5



3
Proposed North Elevation
SCALE: NTS
L-5



2
Existing South Elevation
SCALE: 3/8" = 1'-0"
L-5



4
Proposed South Elevation
SCALE: 3/8" = 1'-0"
L-5

- ABBREVIATIONS KEY
- SMI = SMI Landscape Architecture
 - H5 = hardscape
 - L5 = Landscape Architect
 - LA = Dominican Republic
 - PR = Puerto Rico
 - TR = Costa Rica
 - bk = thick
 - typ = typical
 - MIN = minimum
 - MAX = maximum
 - OKA = diameter
 - HT = height
 - TBD = to be determined
- GRADING
- ELEV = elevation
 - FTE = Finished Floor Elevation
 - TOP = top of finish
 - TOS = top of step
 - BOB = bottom of step



Know what's below
Call before you dig

Town Hall Square and Memorial Fountain

Palm Beach, FL

HARDSCAPE MOCK-UPS TO BE APPROVED
BY OWNER / LA PRIOR TO INSTALLATION

SMI shall retain all common law, statutory and other reserved rights, including the copyright for these drawings. These drawings shall not be used by the recipients or others except by agreement in writing and with appropriate compensation, waiver of claims, and indemnification to SMI

NOTE:
-FOOTINGS FOR ALL STRUCTURES TO BE AT
LEAST 3 BELOW GRADE TO ALLOW FOR
PLANTINGS / ROOT BALLS



DATE

DESCRIPTION

REVISIONS

COA-045-2018
Z-18-00144

SMI

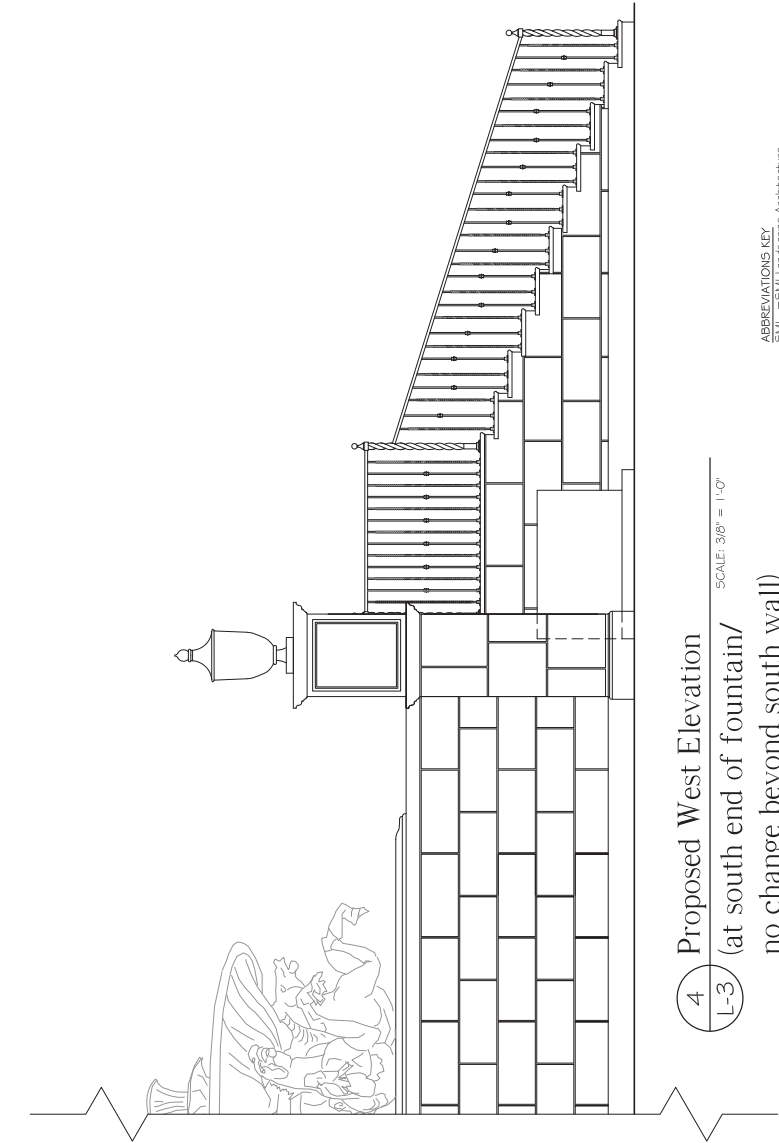
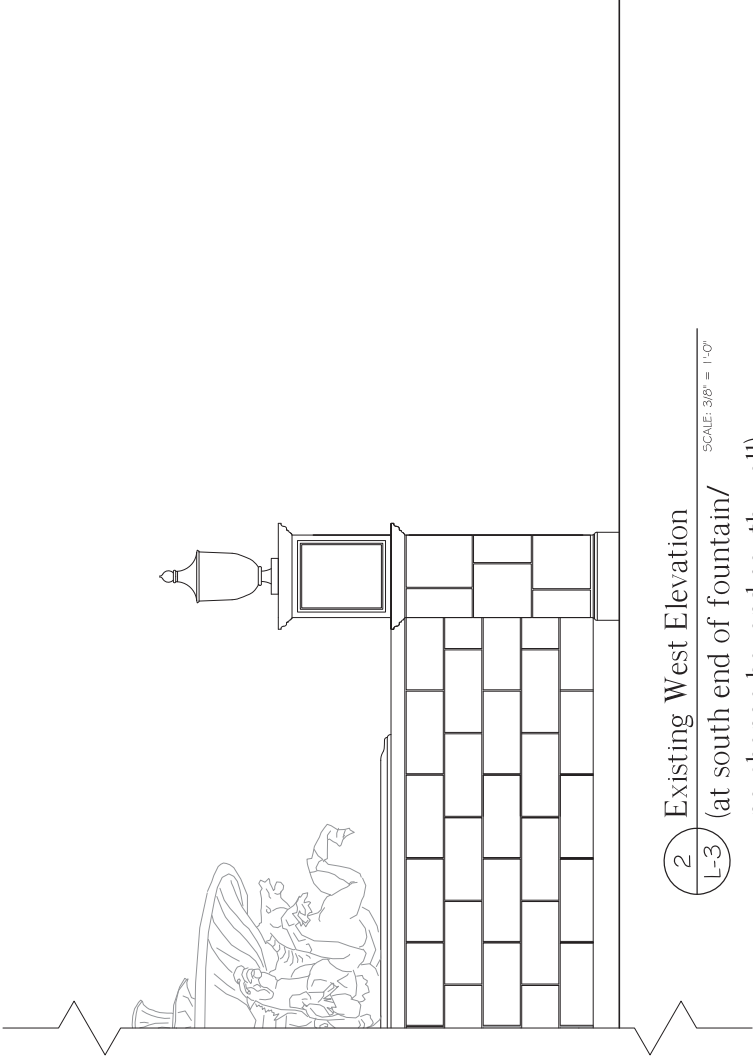
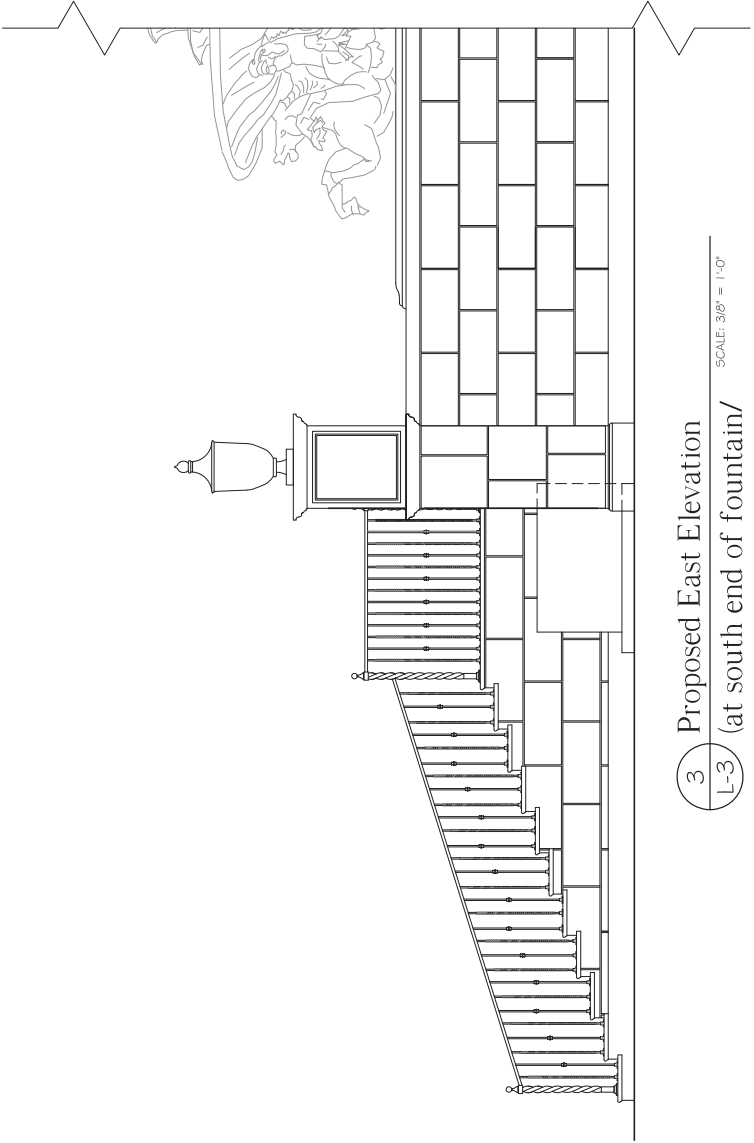
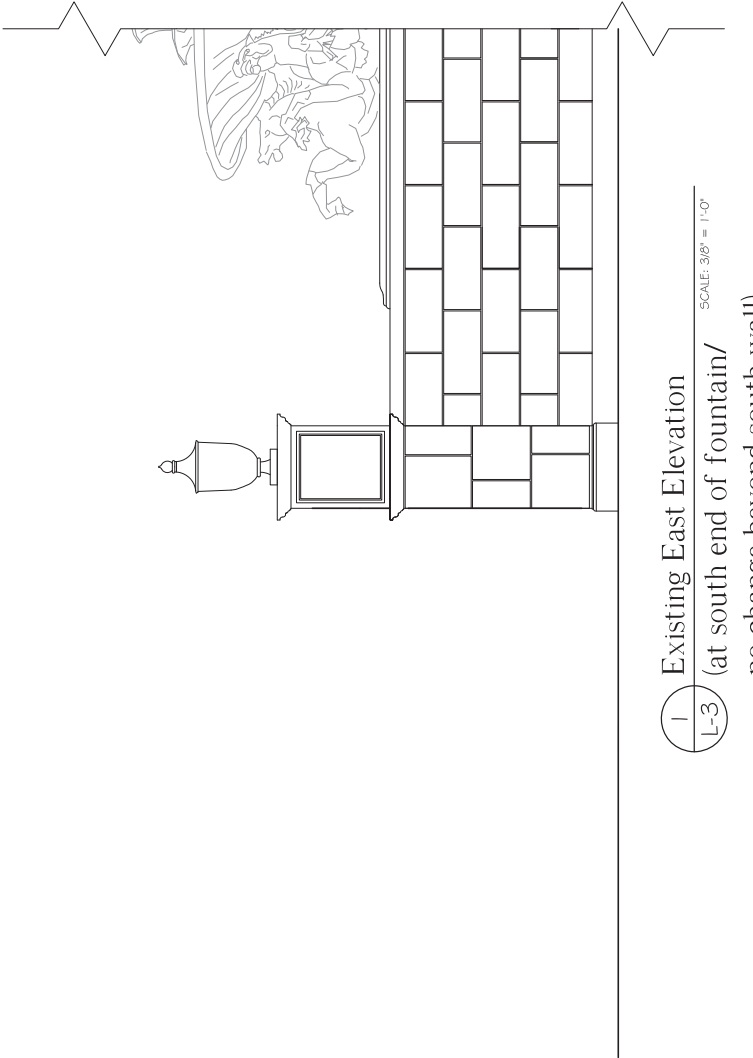
LANDSCAPE ARCHITECTURE
140 Royal Palm Way, Suite #206, Palm Beach, Florida 33480
Telephone: 561-655-9006 Fax: 561-655-9007
eMail: smi@ellsouth.net www.smi-la.net
FL registration #223

TITLE

Hardscape Details

SCALE	PROJECT NO.		
As Noted	0000		
DATE:	PROJECT ANGR:	CHECKED:	
09-17-2018	BSV	.	
SEAL	DRAWING NO.		
			
		L-2	
		SHEET 3 OF 7	

FIELD VERIFY ALL DIMENSIONS



- ABBREVIATIONS KEY
- SMI =SMI Landscape Architecture
 - HS =hardscape
 - LA =landscape
 - LA =Landscape Architect
 - DR =Dominican Republic
 - TC =Terra Cotta
 - thk =thick
 - typ =typical
 - MIN =minimum
 - MAX =maximum
 - DIA =diameter
 - HT =height
 - TDD =to be determined
 - CONING =coning
 - FLE =Finished Floor Elevation
 - TOW =top of wall
 - TOS =top of step
 - BOS =bottom of step



Know what's below
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Town Hall Square and Memorial Fountain

Palm Beach, FL

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PLANTINGS / ROOT BALLS



DATE

DESCRIPTION

REVISIONS

COA-045-2018
Z-18-00144

SMI

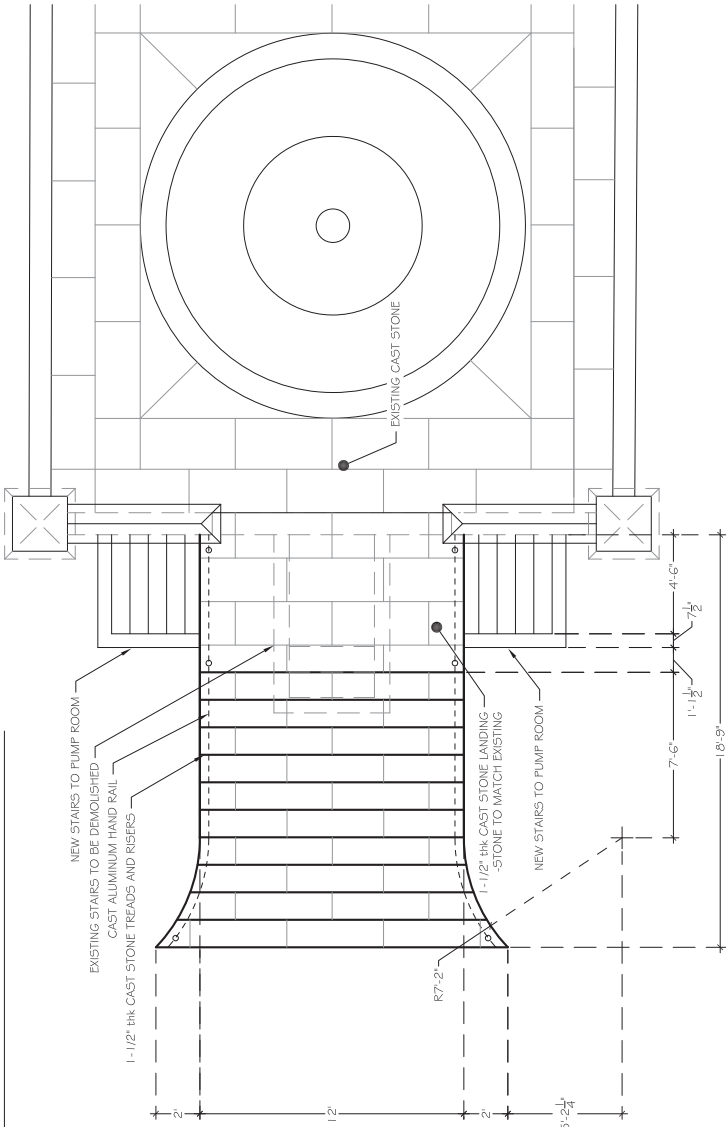
LANDSCAPE ARCHITECTURE
140 Royal Palm Way, Suite #206, Palm Beach, Florida 33480
Telephone: 561-655-9006 Fax: 561-655-9007
eMail: smi.la@ellsouth.net
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TITLE

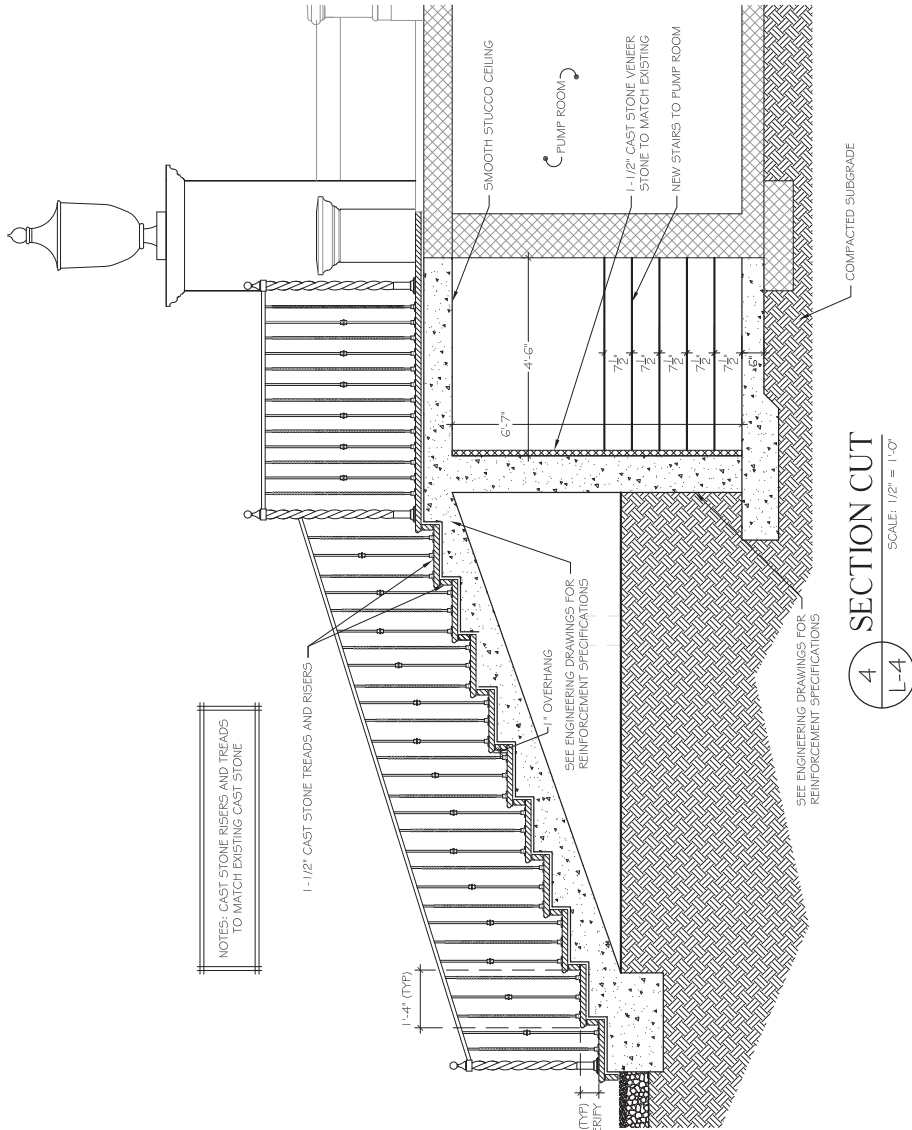
Hardscape Details

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As Noted	0000	PRCT'NNGR	
DATE:	09-17-2018	BSV	.
SEAL	DRAWING NO.		
		L-3	
		SHEET 4 OF 7	

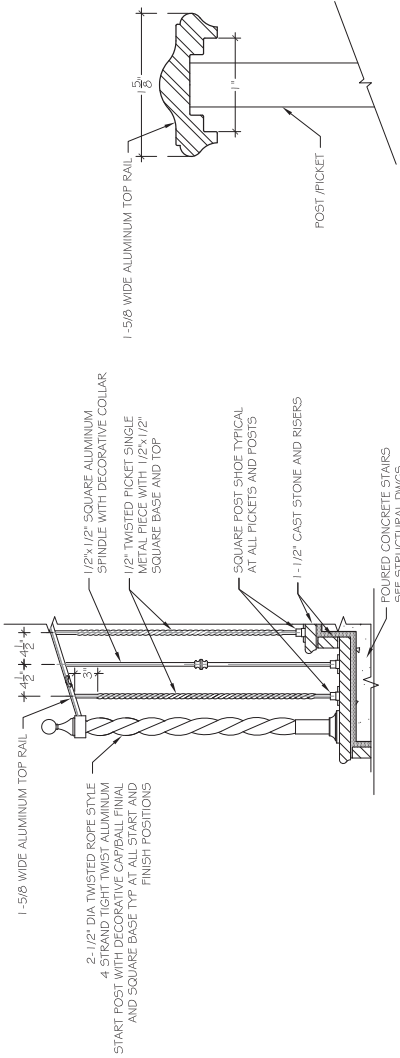
FIELD VERIFY ALL DIMENSIONS



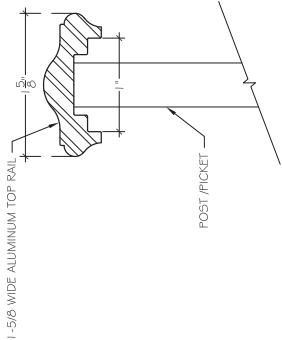
1 PROPOSED SITE PLAN
L-4 SCALE: 1/4" = 1'-0"



4 SECTION CUT
L-4 SCALE: 1/2" = 1'-0"



2 STAIR NEWEL POST/PICKET
L-4 SCALE: 1" = 1'-0"



3 STAIR HAND RAIL
L-4 SECTION CUT SCALE: 1'-0" = 1'-0"

Town Hall Square and Memorial Fountain

Palm Beach, FL

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BY OWNER / I/A PRIOR TO INSTALLATION

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NOTE:
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NO.	DATE	DESCRIPTION
REVISIONS		
		COA-045-2018
		Z-18-00144

SMI

LANDSCAPE ARCHITECTURE
140 Royal Palm Way, Suite #206, Palm Beach, Florida 33480
Telephone: 561-655-9006 Fax: 561-655-9007
eMail: smi@ellsouth.net www.smi-la.net
FL registration #223

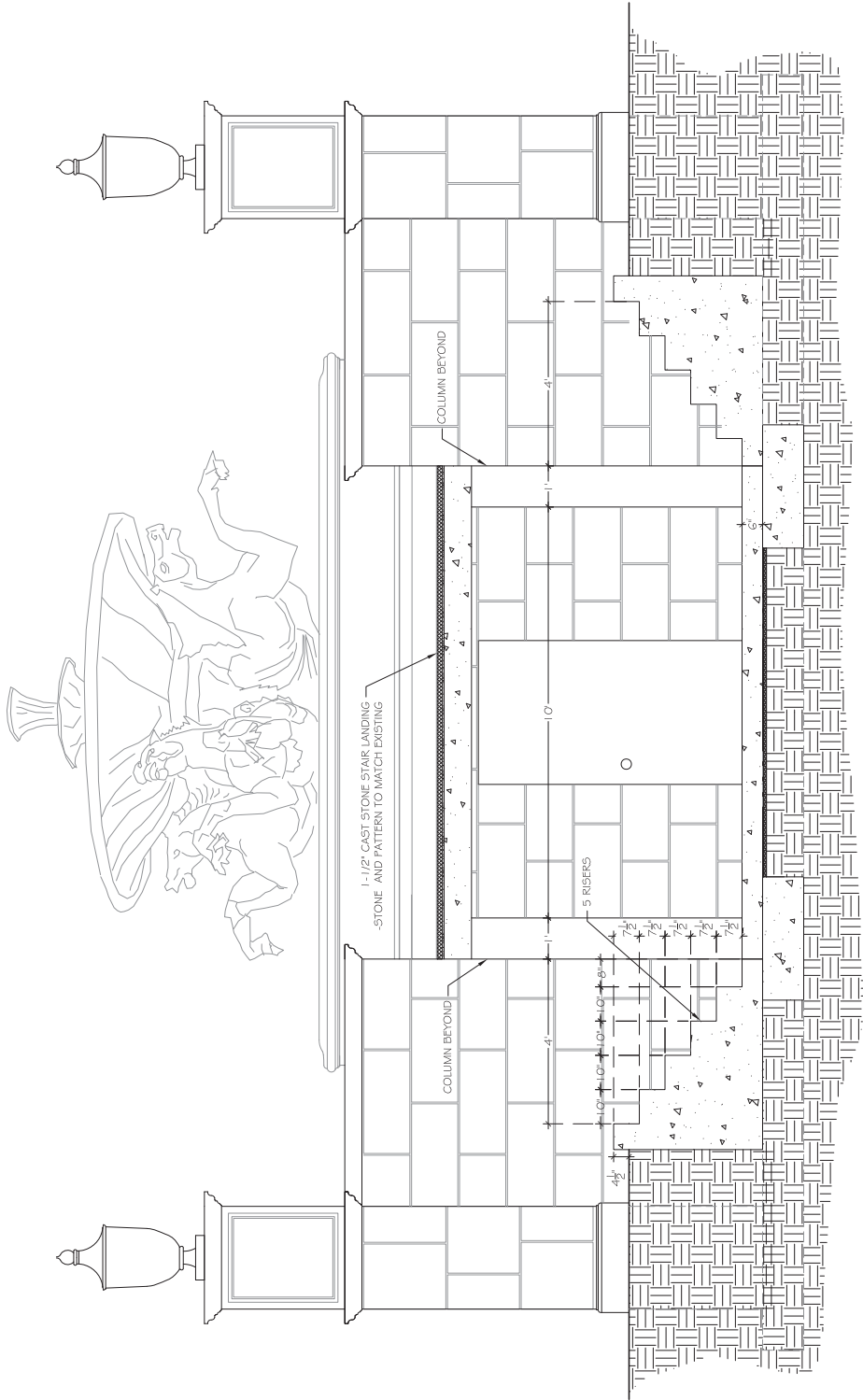
TITLE Hardscape Details			
SCALE	PROJECT NO. 0000		
DATE 09-17-2018	PROJECT ANGR BSV	CHECKED .	
SEAL	DRAWING NO.		
L- 4 SHEET 5 OF 7			



Know what's below
Call before you dig



EXISTING SOUTH SIDE ELEVATION



ABBREVIATIONS KEY
SMI = SMI Landscape Architecture
H5 = hardscape
L5 = landscape
LA = Landscape Architect
PR = Dominican Republic
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bk = brick
TYP = typical
MIN = minimum
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GRADING
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FTE = Finished Floor Elevation
TOS = top of slab
TOS = top of step
BOS = bottom of step



Know what's below
Call before you dig

1 SOUTH SIDE SECTION CUT
L-5
SCALE: 1/2" = 1'-0"

Town Hall Square and Memorial Fountain

Palm Beach, FL

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REVISIONS		
		COA-045-2018
		Z-18-00144

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140 Royal Palm Way, Suite #206, Palm Beach, Florida 33480
Telephone: 561-655-9006 Fax: 561-655-9007
eMail: smila@ellsouth.net www.smla.net
FL registration #223

TITLE			
Hardscape Details			
SCALE	PROJECT NO.		
As Noted	0000		
DATE:	PROJECT ANGR	CHECKED:	
09-17-2018	BSV		
SEAL	DRAWING NO.		
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		SHEET 6 OF 7	

FIELD VERIFY ALL DIMENSIONS



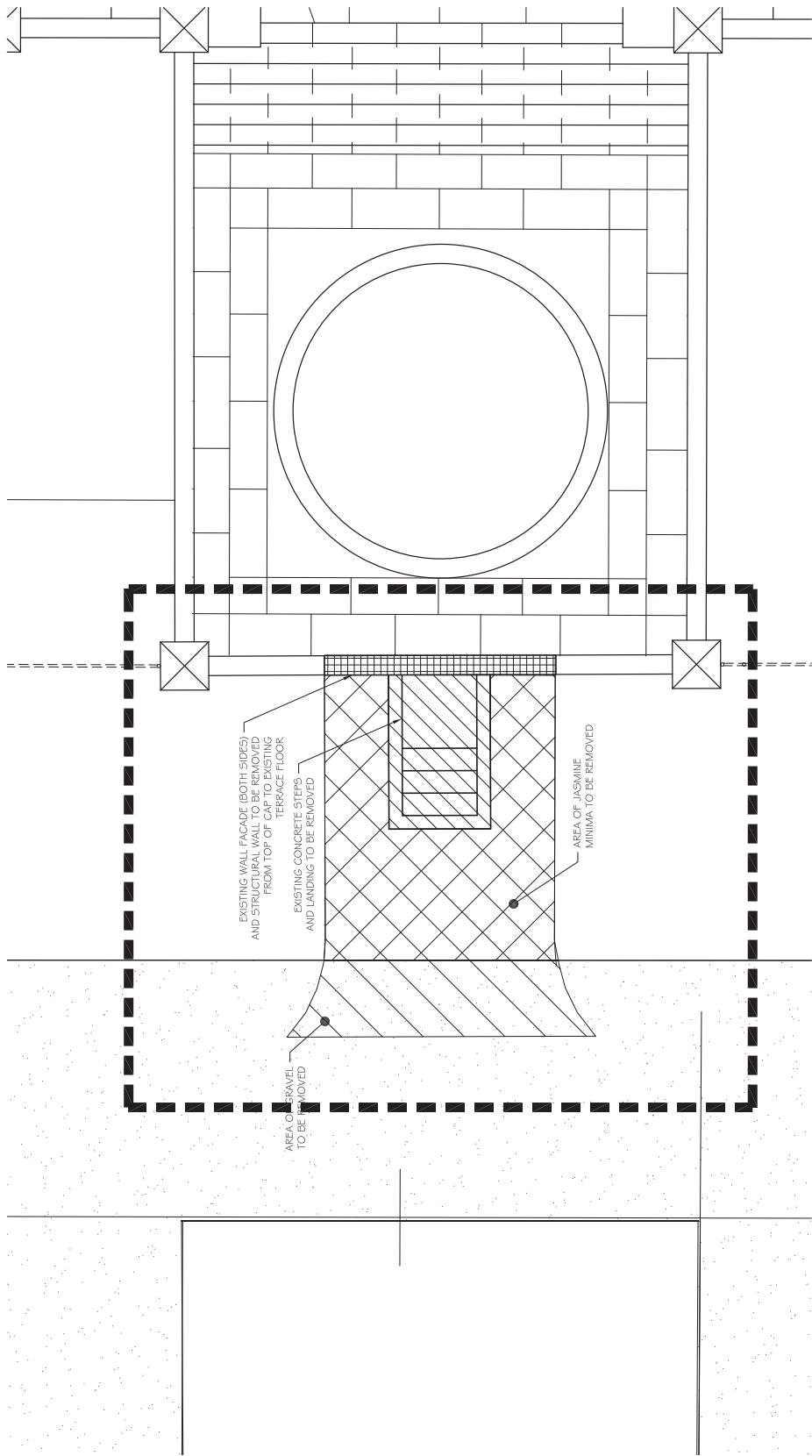
SOUTH SIDE REMOVAL



SOUTH SIDE WALL REMOVAL

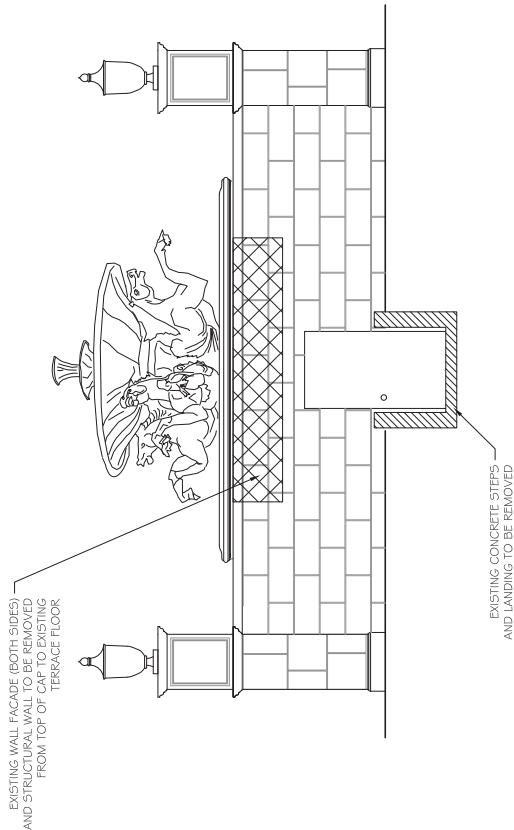


PUMP ROOM STAIR REMOVAL



Plan View of Material Removals

1/4" = 1'-0"



South Elevation Material Removals

$$1/4'' = 1'-0''$$

Town Hall
Square
and
Memorial
Fountain

Palm Beach, FL

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COA-045-2018		
Z-18-00144		

SMI

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1440 Royal Palm Way, Suite #206, Palm Beach, Florida 33480
Telephone: 561-655-9006
E-Mail: smila@bellsouth.net
FL registration #223
www.smila.net

TITLE	Material Removals Plan		
SCALE	1/4" = 1'-0"	PROJECT NO.	0000
DATE:	09-17-2018	PROJECT MGR:	BSV
SEAL	DRAWING NO.		



R-1

SHEET 7 OF 7

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SCAPE ARCHITECT TO APPROVE
T OF ALL HARDSCAPE MATERIAL
PRIOR TO INSTALLATION



TOWN OF PALM BEACH

PLANNING, ZONING AND BUILDING DEPARTMENT

MINUTES OF THE REGULAR **LANDMARKS PRESERVATION COMMISSION** MEETING HELD ON WEDNESDAY, **OCTOBER 17, 2018.**

Please be advised that in keeping with a directive from the Town Council, the minutes of all Town Boards and Commissions will be "abbreviated" in style. Persons interested in listening to the meeting, after the fact, may access the audio of that item via the Town's website at www.townofpalmbeach.com.

I. CALL TO ORDER

Chairman Cooney called the meeting to order at 9:32 a.m.

II. ROLL CALL

Edward Austin Cooney, Chairman	PRESENT
Richard Rene Silvin, Vice Chairman	PRESENT
Jacqueline Albarran, Member	PRESENT
Page Lee Hufty, Member	ABSENT (unexcused)
Patrick Segraves, Member	PRESENT
John T. Gannon, Member	PRESENT
Kim Coleman, Member	PRESENT (arrived at 9:36 a.m.)
Jacqueline Weld Drake, Alternate Member	ABSENT (unexcused)
Sue Patterson, Alternate Member	PRESENT
Anne Metzger, Alternate Member	PRESENT

Staff Members present were:

John Lindgren, Planning Administrator
Josh Martin, Director of Planning, Zoning and Building
Kelly Churney, Secretary to the Landmarks Preservation Commission
John Randolph, Town Attorney
Emily Stillings, Preservation Consultant for the Town of Palm Beach
Janet Murphy, Preservation Consultant for the Town of Palm Beach

Please note: Mr. Cooney stated that Ms. Patterson would be voting in the absence of Ms. Hufty.

III. PLEDGE OF ALLEGIANCE

Chairman Cooney led the Pledge of Allegiance.

IV. APPROVAL OF THE MINUTES OF THE SEPTEMBER 21, 2018 MEETING Motion made by Mr. Silvin and seconded by Mr. Gannon to approve the minutes of the September 21, 2018 meeting. Motion carried unanimously.



Address: 360 S. County Rd.

Owner/Applicant: Palm Beach Centennial Commission, Inc. on behalf of the Town of Palm Beach

Professional: Brian Vertesch/SMI Landscape Architecture

Project Description: Proposed addition of steps to south blank wall of existing Mizner Memorial Fountain. Addition of steps will require a 12' wide x 27" tall section of wall at the rear (south) side of the upper terrace to be removed in order to extend the terrace onto the proposed steps. The steps and wall repair will match the existing cast stone wall facade. One landscape down light is proposed to be added to an existing Tabebuia tree where 2 landscape down lights currently exist. Addition of 21 parking spaces and travel lane adjustments within the Town Hall Square Historic District and associated infrastructure adjustments. The parking on west side of S.R. A1A as well as add parking along the Memorial Fountain area will be adjusted. The parking modifications require travel lane modifications including: The dedicated right turn lane on northbound S.R. A 1A to eastbound Brazilian will be eliminated; however the ability to make a right turn at this intersection will be preserved. A traffic study is contained in the record file for this application that provides justification for removal of the dedicated right turn lane. The length of the lane shift on the northbound and southbound just south of Brazilian Avenue will be extended. However, the deflection angle of the lane shift will remain the same as the existing conditions in both cases. This will reduce the aggressiveness of the maneuver by lengthening the distance between the jogs in lanes. Signage to control traffic and parking will be implemented in accordance with FOOT and Town of Palm Beach Public Works requirements.

SPECIAL EXCEPTION WITH SITE PLAN REVIEW INFORMATION: A special exception with site plan review request to modify Town Hall public open space as identified below. Applicable Zoning sections - Section 134-1109, Section 134-229, Section 134-327, Section 134-329. 1. Construction of stairs onto the south side of the Memorial Park Fountain area as geographically described on the plans and specifications submitted with this application. 2. Repair of any existing landscaping disturbed by the construction process.

Call for disclosure of ex parte communication: Disclosure by several members.

Bill Bone, 322 Pendleton Lane, provided an overview of the renovation of Town Hall Square and Memorial Fountain and discussed the new modifications proposed for the fountain area.

Jorge Sanchez, SMI Landscape Architecture, presented the modifications proposed for the landscape and hardscape.

Mr. Silvin asked Mr. Bone to speak about the financing of the project. Mr. Bone responded. Mr. Silvin stated that he was in favor of the proposed stairs. He expressed concern for the proposed parking and inquired about the accessibility of the fountain. Mr. Sanchez responded and explained the design.

Mr. Coleman stated she thought the steps would enhance the beauty of the fountain. She thought the proposed parking would encourage use of the fountain as well as providing additional parking for the merchants in the Town.

Mr. Gannon was happy to see the proposal for the stairs and expressed his support.

Ms. Patterson agreed with Mr. Gannon and added that she in favor of the proposed parking as well.

Ms. Albarran was in support of the proposed stairs as well as the extra parking spaces.

Ms. Coleman thought the material in the existing planters around the fountain needed to be increased. Mr. Sanchez responded.

Ms. Metzger was in favor of the project and thought the proposal would increase the use of the park.

Mr. Segraves was in favor of the proposed stairs but was undecided on the parking spaces. He suggested adding a green island in between the spaces to soften the impact of the spaces.

Mr. Cooney expressed concern about the proposed stairs and parking spaces and stated he was not in favor of the proposal.

Mr. Cooney asked if there were any public comments on the project.

Jeff Smith, 241 Sanford Avenue, expressed concern about the proposed parking spaces.

John Eubanks, attorney representing some residences on Brazilian Avenue, provided his arguments in opposition to the proposed parking spaces.

Alexander Ives, 237 Jamaica Lane, expressed concern for the proposed parking spaces and fountain steps.

Patty Sans, President of the South County Road Business Association, spoke in favor of the proposed steps and parking spaces.

Ms. Murphy stated she was in favor of the proposed steps but did not support the additional parking. She reminded the Commission that the State would have the final approval in whether the Town would need to return the grant money they received if the project was approved. Mr. Cooney provided further explanation on the grant monies received for the restoration.

Mr. Bone further discussed the grant money received.

Ms. Coleman suggested restricting the parking spaces if they were approved.

Mr. Gannon stated he was undecided on the proposed parking spaces but was in favor of the proposed steps.

A discussion ensued among the Commissioners about the proposed parking spaces.

Mr. Sanchez pointed out to the Commission that the proposed parking spaces were not included in the zoning requests. Mr. Cooney responded.

Motion made by Mr. Gannon and seconded by Ms. Coleman that implementation of the proposed special exception with site plan review will not cause negative architectural impact to the subject landmarked property. Motion carried 5-2, with Messrs. Cooney and Segraves opposed.

Please note: A short break was taken at 11:17 a.m. The meeting resumed at 11:30 a.m.

2. Informal Review - Application for Certificate of Appropriateness #046-2018

LPC TO MAKE RECOMMENDATION RELATIVE TO SITE PLAN REVIEW WITH VARIANCE(S)

Address: 212 Seaspray Ave.

Owner/Applicant: 212 Seaspray LLC, C/O Guy Rabideau, Manager

Professional: Patrick Segraves/SKA Architect + Planner

Project Description: Selective demolition, renovation and reconstruction to existing 4,200 sq. ft. home. Home will consist of four bedrooms, four and one half bathrooms, kitchen, family room, living room, dining room, laundry room, loggia and balcony; new pool and patios; new porte cochère or awning on west front; garden patio on North side; new windows and doors throughout.

Landscape and hardscape to be included.

SITE PLAN REVIEW WITH VARIANCE(S) INFORMATION: Site Plan Review to allow the redevelopment of a landmarked house on a non-conforming lot which is 50 feet in width in lieu of the 100-foot depth required in the R-B Zoning District. Because the house is being redeveloped in excess of 50% of its current value, the following variance is being requested: 1) Section 50-114: Request to develop the property in excess of 50% of its current value, including the raising of the rear (south side) of the house, such that the entire house will have an elevation of 5.9 N.A.V.D. in lieu of the minimum 7.0 N.A.V.D. required by Code. In addition, the following variances are requested in connection with the redevelopment: 2) Section 134-893(7)b): Request to raise the rear (south side) of a landmarked house with a west second story side yard setback of 3.0 feet in lieu of the 15-foot minimum required. 3) Section 134-893(9)b): Request to raise the rear (south side) of a landmarked house with a second story rear yard setback of 4.7 feet in lieu of the 15-foot minimum required. 4) Section 134-893(13): Request to raise the rear (south side) of a landmarked house, thereby increasing the cubic content ratio from 6.89 to 7.11 in lieu of the 4.39 maximum allowed. 5) Section 134-893(7)b): Request to add an awning to the house with an east side yard setback of 0.0 feet in lieu of the 12.5-foot minimum required.



TOWN OF PALM BEACH

Planning, Zoning & Building Department

SUMMARY OF THE ACTIONS TAKEN AT THE **DEVELOPMENT REVIEW TOWN COUNCIL MEETING** HELD ON WEDNESDAY, **NOVEMBER 14, 2018**

- I. CALL TO ORDER AND ROLL CALL
- II. INVOCATION AND PLEDGE OF ALLEGIANCE
- III. COMMENTS OF MAYOR GAIL L. CONIGLIO
- IV. COMMENTS OF TOWN COUNCIL MEMBERS AND DIRECTOR OF PLANNING, ZONING AND BUILDING
- V. COMMUNICATIONS FROM CITIZENS
- VI. APPROVAL OF AGENDA

ACTION: THE FOLLOWING CHANGES WERE MADE TO THE AGENDA:

- ITEM VII.B.1.d., Z-18-00034 SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCES WAS DEFERRED TO DECEMBER 12, 2018

- ITEM VII.B.1.e., Z-18-00136 VARIANCES WAS DEFERRED TO DECEMBER 12, 2018

- ITEM VII.B.1.f., Z-18-00138 SPECIAL EXCEPTION WITH SITE PLAN REVIEW WAS DEFERRED TO DECEMBER 12, 2018

- ITEM VII.B.2.a., Z-18-00142 SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCES WAS DEFERRED TO DECEMBER 12, 2018

ADDITION TO ANY OTHER MATTERS:

RESOLUTION FOR OPT OUT OF ARTICLE III OF CHAPTER 15: HOUSING, PLACES OF PUBLIC ACCOMMODATION

VII. DEVELOPMENT REVIEWS

A. Time Extensions and Waivers

1. Extension of Time Schedule for Completion of Construction
Per Town Code Chapter 18, Section 18-237
1906 South Ocean Boulevard

raise the rear (south side) of a landmarked house with a west second story side yard setback of 3.0 feet in lieu of the 15-foot minimum required. 3) Section 134-893(9)b): Request to raise the rear (south side) of a landmarked house with a second story rear yard setback of 4.7 feet in lieu of the 15-foot minimum required. 4) Section 134-893(13): Request to raise the rear (south side) of a landmarked house, thereby increasing the cubic content ratio from 6.89 to 7.11 in lieu of the 4.39 maximum allowed. 5) Section 134-893(7)b): Request to add an awning to the house with an east side yard setback of 0.0 feet in lieu of the 12.5-foot minimum required. [Applicant's Representative: David E. Klein Esq.] [Landmarks Preservation Commission Recommendation: Implementation of the proposed site plan review with variances will not cause negative architectural impact to the subject landmarked property. Carried 7-0. The proposed development will not preclude the building's continued designation as a historic building and the variance is the minimum necessary to preserve the historic character and design of the building. Carried 7-0.]

ACTION: APPROVED WITH CONDITION RELATING TO UTILITY EASEMENT



c. Z-18-00144 SPECIAL EXCEPTION WITH SITE PLAN REVIEW Zoning District: C-TS Town-Serving Commercial The application of Palm Beach Centennial Commission, Inc. on behalf of the Town of Palm Beach, Applicant, relative to property located at 360 S COUNTY RD, MEMORIAL FOUNTAIN, legal description on file, is described below. A special exception with site plan review request to modify Town Hall public open space as identified below. Applicable Zoning sections - Section 134-1109, Section 134-229, Section 134-327, Section 134-329. 1. Construction of stairs onto the south side of the Memorial Park Fountain area as geographically described on the plans and specifications submitted with this application. 2. Repair of any existing landscaping disturbed by the construction process. [Applicant's Representative: John C. Randolph, Esq.] [Landmarks Preservation Commission Recommendation: **Implementation of the proposed special exception with site plan review will not cause negative architectural impact to the subject landmarked property. Carried 5-2.**]

ACTION: APPROVED STAIRS ONLY WITH CONDITION THAT APPLICATION IS APPROVED BY THE STATE OF FLORIDA

d. Z-18-00145 SITE PLAN REVIEW WITH VARIANCE(S) Zoning District: C-TS Town-Serving Commercial The application of Bradley Park Owner, LLC, Applicant, relative to property located at 280 SUNSET AVE SUITE: SITE, legal description on file, is described below. The property owner is requesting Site Plan Review with Variances, including a variance to modify an existing, nonconforming Landmarked hotel. The renovations include relocating the hotel entrance and lobby east into the space currently occupied by C'est Si Bon Gourmet Grocery, adding a swimming pool and pool deck in the north courtyard area, renovation of all rooms, improvement of the parking lot by replacing asphalt with pavers, construction of a pergola connecting the new entrance to the street, and the modification of an existing rooftop utility structure by adding roof tiles and decorative elements. The new hotel lobby will include 18 accessory bar or dining seats based on the principle of equivalency from the former C'est Si Bon Gourmet Grocery retail space. The existing restaurant, Trevini, is not being changed at this time, and the number of hotel rooms will remain at 32. In addition to the modification of the variance for hotel use in the C-TS district, which is required by 134-387, other variances are requested, including: 1. A variance from Chapter 50, Flood Damage Prevention, requesting relief



TOWN OF PALM BEACH

PLANNING, ZONING AND BUILDING DEPARTMENT

MINUTES OF THE REGULAR **LANDMARKS PRESERVATION COMMISSION** MEETING HELD ON FRIDAY, **NOVEMBER 16, 2018.**

Please be advised that in keeping with a directive from the Town Council, the minutes of all Town Boards and Commissions will be "abbreviated" in style. Persons interested in listening to the meeting, after the fact, may access the audio of that item via the Town's website at www.townofpalmbeach.com.

I. CALL TO ORDER

Chairman Cooney called the meeting to order at 9:31 a.m.

II. ROLL CALL

Edward Austin Cooney, Chairman	PRESENT
Richard Rene Silvin, Vice Chairman	PRESENT
Jacqueline Albarran, Member	PRESENT
Page Lee Hufty, Member	PRESENT
Patrick Segraves, Member	PRESENT
John T. Gannon, Member	PRESENT
Kim Coleman, Member	PRESENT
Jacqueline Weld Drake, Alternate Member	PRESENT (left 11:52 a.m)
Sue Patterson, Alternate Member	PRESENT
Anne Metzger, Alternate Member	PRESENT

Staff Members present were:

John Lindgren, Planning Administrator
Kelly Churney, Secretary to the Landmarks Preservation Commission
Emily Stillings, Preservation Consultant for the Town of Palm Beach
Janet Murphy, Preservation Consultant for the Town of Palm Beach

III. PLEDGE OF ALLEGIANCE

Chairman Cooney led the Pledge of Allegiance.

IV. APPROVAL OF THE MINUTES OF THE OCTOBER 17, 2018 MEETING

Motion made by Mr. Silvin and seconded by Ms. Albarran to approve the minutes of the October 17, 2018 meeting. Motion carried unanimously.

V. APPROVAL OF THE AGENDA

Mr. Cooney requested to defer the following projects to the December 19, 2018 meeting: COA-043-2018, 89 Middle Road, COA-041-2018, 241 Seaview Avenue and

or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area. Motion carried unanimously.

10. Application for Certificate of Appropriateness #041-2018
LPC TO MAKE RECOMMENDATION RELATIVE TO SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCE(S) - Done 9/21/18
Address: 241 Seaview Avenue
Owner/Applicant: Palm Beach Day Academy, Inc.
Professional: Nievera Williams Design
Project Description: Addition of paved parking lot, landscape improvements and drainage improvements.

A motion carried at the October meeting to defer the project for one month to the November 16, 2018 meeting at the request of the attorney.

Please note: This item was deferred at the approval of the agenda, Item V.

Please note: A short break was taken at 11:21 a.m. The meeting resumed at 11:27 a.m.

-  11. Application for Certificate of Appropriateness #045-2018
LPC TO MAKE RECOMMENDATION RELATIVE TO SPECIAL EXCEPTION WITH SITE PLAN REVIEW - Done 10/17/18
Address: 360 S. County Rd.
Owner/Applicant: Palm Beach Centennial Commission, Inc. on behalf of the Town of Palm Beach
Professional: Brian Vertesch/SMI Landscape Architecture
Project Description: Proposed addition of steps to south blank wall of existing Mizner Memorial Fountain. Addition of steps will require a 12' wide x 27" tall section of wall at the rear (south) side of the upper terrace to be removed in order to extend the terrace onto the proposed steps. The steps and wall repair will match the existing cast stone wall facade. One landscape down light is proposed to be added to an existing Tabebuia tree where 2 landscape down lights currently exist. Addition of 21 parking spaces and travel lane adjustments within the Town Hall Square Historic District and associated infrastructure adjustments. The parking on west side of S.R. A1A as well as add parking along the Memorial Fountain area will be adjusted. The parking modifications require travel lane modifications including: The dedicated right turn lane on northbound S.R. A 1A to eastbound Brazilian will be eliminated: however the ability to make a right turn at this intersection will be preserved. A traffic study is contained in the record file for this application that provides justification for removal of the dedicated right turn lane. The length of the lane shift on the northbound and southbound just south of Brazilian Avenue will be extended. However, the deflection angle of the lane shift will remain the same as the existing conditions in both cases. This will reduce the aggressiveness of the maneuver by lengthening the distance between the jogs in lanes. Signage to

control traffic and parking will be implemented in accordance with FOOT and Town of Palm Beach Public Works requirements.

A motion carried at the October meeting that implementation of the proposed special exception with site plan review will not cause negative architectural impact to the subject landmarked property.

Call for disclosure of ex parte communication: Disclosure by several members.

Mr. Vertesch stated that the previously proposed parking would not be included in the application. He showed the Commission a rendering of the fountain with the addition of the stairs.

Mr. Cooney stated he was not in favor of the proposed stairs and explained the reasons he could not support the project.

Mr. Segraves thought the stairs were a nice addition with the location of the park.

Ms. Hufty thought the addition of the stairs made the whole fountain work as a unit.

Addison Linck, 251 Esplanade Way, expressed his opposition to the proposed stairs and suggested beautifying the park in lieu of the stairs addition. He presented pictures of historic designs by Addison Mizner.

Mr. Silvin supported the design of the stairs.

Anita Seltzer, 44 Cocoanut Row, inquired about new tables and chairs for the park. She expressed her opposition to the proposed stairs.

Bill Metzger, 277 Esplanade Way and Director of the Palm Beach Centennial Commission, passed on regrets from Bill Bone for his absence. He added that he was thankful for the approval that the project received from the Town Council.

Ms. Hufty expressed her dismay for the tables and chairs that currently exist in the park. Mr. Sanchez responded.

Ms. Coleman suggested using color in the plantings around the fountain.

Mr. Silvin expressed frustration for the four basins around the fountain that never work. Mr. Sanchez responded.

Ms. Murphy stated that the newly proposed stairs were not as prominent as the ones proposed years ago. Ms. Murphy stated that the State would ultimately make a decision on the stairs.

Motion made by Mr. Silvin and seconded by Mr. Gannon to approve the project as presented with the understanding that the parking spaces are not part of the application, the acknowledgement that the Town Council approved the project and that special attention is given to the maintenance of the fountain as well as the furniture in the park. This application was approved with the condition that prior to the issuance of a building permit, the applicant shall either dedicate and record a utility easement, or enter into an agreement ensuring said easement, if necessary to facilitate utility undergrounding in the area. Motion carried 6-1, with Mr. Cooney opposed.

A second motion made by Ms. Albarran and seconded by Mr. Silvin to request a follow up presentation from the Public Works department at the December 19, 2018 Landmarks meeting on the status of the four failing fountain basins. Motion carried unanimously.

X. OTHER BUSINESS

- I. Informal Review - Application for Certificate of Appropriateness #048-2018
*LPC TO MAKE RECOMMENDATION RELATIVE TO SPECIAL
EXCEPTION WITH SITE PLAN REVIEW*
Address: 1100 S. Ocean Blvd.
Owner/Applicant: Harvey E. Oyer, III on behalf of Mar-a-Lago Club, Inc.
Professional: Rich Gonzalez/REG Architects, Inc.
Project Description: The Applicant seeks approval to add an accessory dock. It is to be located at the northwest corner of the site and projects 25 feet from the existing seawall into the Lake Worth Lagoon. The proposed dock will not be visible from the historic home, does not violate the preservation easement granted to the National Trust for Historic Preservation, and is generally located where the property's prior historic dock was previously located.

A motion carried at the October meeting to defer the project for one month to the November 16, 2018 meeting.

SPECIAL EXCEPTION WITH SITE PLAN REVIEW INFORMATION: 1. The Applicant seeks approval of a Special Exception with Site Plan Review to add an accessory dock to the property in the approximate location of the prior historic dock. The dock is to be located at the northwest corner of the site and projects 25 feet from the existing seawall into the Lake Worth Lagoon.

Please note: This item was deferred at the approval of the agenda, Item V.



TOWN OF PALM BEACH

Town Clerk's Office

MINUTES OF THE TOWN COUNCIL MEETING HELD ON

Tuesday, June 11, 2019

I. CALL TO ORDER AND ROLL CALL

The regular Town Council meeting was called to order on Tuesday, June 11, 2019, at 9:30 a.m. in the Town Council Chambers. On roll call, all elected officials were found to be present.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

Town Clerk Dominguez gave the invocation. Council President Moore led the Pledge of Allegiance.

III. MODIFICATIONS TO THE AGENDA

A correction was made to the purchase amount in Item X., B.,3. Resolution No. 39-2019 from ~~\$178,957~~ to \$178,967

IV. APPROVAL OF AGENDA

Motion was made by Council President Pro Tem Zeidman, and was seconded by Council Member Araskog, to approve the agenda, as modified above. On roll call, the motion passed unanimously.

V. PRESENTATIONS

A. Legislative Session Update

Clerk's Note: This item was deferred to the July 9, 2019, Town Council meeting.

B. Scholarships Provided by the Palm Beach Country Club

In response to a question from Council President Pro Tem Zeidman, Town Attorney Randolph stated that language will need to be created that defines the criteria for turning away an event without being discriminatory.

Anita Seltzer, 44 Cocanut Row, expressed concern with not allowing certain groups of people to have immunity or impunity with respect to events that use amplified sound.

Motion was made by Council Member Araskog, and was seconded by Council Member Crampton, to direct staff to prepare an ordinance that requires all Phipps Park Plaza special event permit applications be presented to the Town Council for approval, with a three-year sunset provision. On roll call, the motion passed unanimously.

Motion was made by Council Member Araskog, and was seconded by Council Member Crampton, to direct staff to prepare an ordinance requiring all fundraising related special event permit applications that involve leaving the primary event location (public or private) to walk or run on and through public properties, sidewalks, and streets be presented to the Town Council for approval. On roll call, the motion passed 4 to 1, with Council Member Moore dissenting.

5. **Update on Proposed Addition of Stairs to Memorial Fountain**

Deputy Town Manager Boodheshwar provided an overview of the response from the Florida Division of Historical Resources with their position on the proposed addition of stairs to the Memorial Park Fountain. He also provided an overview of the Town's request to pursue further clarification on the State's decision.

Deputy Town Manager Boodheshwar pointed out that the state's letter contained two (2) errors related to the restrictive covenants review and the property's placement on the National Register that may have factored into their decision. He clarified that the restrictive covenant does not apply to both grant awards and that the Memorial Fountain is not listed on the National Register. He also added that the Division Director of Historical Resources Dr. Timothy Parsons indicated in his correspondence that he would be open to a meeting in person or by conference call to discuss this matter in further detail.

Bill Bone, Palm Beach resident and Centennial Commission member, spoke regarding the majority decision of the Town Council and Landmarks Preservation Commission approving the addition of a staircase at the Memorial Park Fountain. He encouraged the Town Council to stay on course with the proposed plan and pursue a meeting in person with the State Historic Preservation Officer Dr. Timothy Parsons to reconsider the Town's proposal.

Addison Linck, 251 Esplanade Way, spoke regarding Dr. Parson's review of the proposed project as outlined in his letter. He recommended looking at landscape

solutions for the south facing side of the Memorial Fountain as a temporary aesthetic solution while the Town goes through the reconsideration process with the state. He spoke in opposition to the addition of the stairs and provided his opinion on the final outcome of this matter.

Robert Linck, 251 Esplanade Way, spoke regarding Addison Mizner's original intent and design inspiration for the fountain. He brought up comments shared by Addison Mizner's godson Tom Miller against modifying the fountain and encouraged the Town Council to keep the original design.

Susan Watts, 44 Cocoanut Row, spoke in opposition to the addition of stairs to the Memorial Fountain. She commented on the complication of the review process and that the Memorial Fountain is intended to be a historic monument honoring fallen heroes.

Amanda Skier, Executive Director of the Preservation Foundation, expressed concerns with adding a staircase to the Memorial Park Fountain. She requested that the State Historic Preservation Officer's position be respected and the restricted covenant adhered to.

Brian Vertesch, SMI Landscape Architecture, spoke regarding the original project plans, review process and the development of the proposed design with the added staircase.

Anita Seltzer, 44 Cocoanut Row, spoke regarding flaws found in the 2014 Memorial Fountain restoration project application with respect to the property information and requested the Town file a new application with the State in order to correct the matter. She expressed concerns with the Centennial Commission applying for the project as a violation of the Sunshine Law. She also spoke regarding the language in the Town Charter that requires a referendum for improving Memorial Park and other properties. She spoke in opposition to the addition of stairs and added that the park serves as a quiet contemplative space to honor fallen heroes.

Bill Metzger, Palm Beach resident and Centennial Commission member, spoke regarding Planning, Zoning and Building Director Josh Martin's research and notes on the Secretary of Interior's decision and appeal process. He also pointed out the invisibility of the backside of the fountain in the original design was due to the tall Australian Pines.

Discussion ensued regarding staff time, the original grant award, the level of Town Council's involvement in the process, and letting the Centennial Commission take the lead with meetings and a visit with Dr. Parsons to reconsider.

Motion was made by Council Member Araskog, and was seconded by Council President Moore, to not pursue Dr. Timothy Parson's letter and ask for clarification

on his decision regarding the addition of stairs to the Memorial Fountain. On roll call the motion passed 3 to 2, with Council Members Crampton and Zeidman dissenting.

Motion was made by Council Member Lindsay, and was seconded by Council President Pro Tem Zeidman, to reconsider the previous motion. On roll call, the motion passed 3 to 2, with Council Members Araskog and Moore dissenting.

Motion was made by Council President Pro Tem Zeidman, and was seconded by Council President Moore, to approve staff involvement or sanction of the Town's involvement in pursuing the addition of stairs to the Memorial Fountain up to the limit of a conference call or a visit from Dr. Timothy Parsons, State Historic Preservation Officer. On roll call, the motion passed 4 to 1, with Council Member Araskog dissenting.

B. New Business

1. 2020 Election Date Change Due to Presidential Preference Primary

Kathleen Dominguez, Town Clerk, spoke regarding the upcoming 2020 Presidential Preference Primary (PPP) election and the need to change the Town's general election date in 2020 to be in conjunction with the PPP and to accommodate the Palm Beach County Supervisor of Elections (SOE) ballot language deadline. She recommended adding language to Chapter 34 of the Town's Code of Ordinances that provides a procedure for conducting the Town's general election concurrently with statewide Presidential Preference Primary elections. She also recommended amending the specific articles within the Town Charter that reference the general and run-off election dates, Town Caucus date and qualifying period so that there are no future conflicts with this once-in-every-four-years statewide election schedule change.

She also pointed out that the date specified in Section 3.02 of the Town Charter for electing a President and President Pro Tem conflicts with the date scheduled for the Town's general election during PPP election years. She recommended amending the Charter to allow the Town Council to elect a President and President Pro Tem at the next regular meeting following the Town's general election.

It was the consensus of the Town Council to approve the Town Caucus date of Tuesday, December 3, 2019, and the qualifying period as Wednesday, December 4, 2019, as recommend by staff.

It was the consensus of the Town Council to direct staff to work with the Town Attorney to prepare an ordinance with language for conducting the Town's general election on the same date as the statewide presidential preference primary election.

C. Matters Pulled From Consent Agenda

1. Town Council Meeting Minutes



FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

May 2, 2019

Josh Martin, Director
Planning, Zoning, Building
Town of Palm Beach
360 S. County Road
Palm Beach, FL 33480

Dear Mr. Martin,

The Florida Division of Historical Resources (DHR) reviewed your April 8, 2019 submittal requesting a restrictive covenants review related to the addition of a grand staircase on the back side of the fountain within the historic 1929 Memorial Fountain Park designed by famed local architect Addison Mizner. This is not the first request for review of a grand staircase in this location, and it was denied previously (see letter dated April 3, 2014).

The restrictive covenants on this property result from two historic preservation grant awards from DHR, their execution being a requirement of each grant award. Grant SC517 in the amount of \$350,000 was awarded in state fiscal year 2014 to assist with restoration of the fountain within the park, and grant MP512 in the amount of \$350,000 was awarded in state fiscal year 2015 to assist with restoration of the plaza. Total grant funding for the two projects totaled \$700,000.

The covenants run for a 10-year period from the date of recording with the appropriate County Clerk's office. These covenants are transferrable should ownership of the property transfer to a new owner. The restrictive covenant for grant SC517 was recorded and stamped by the Palm Beach County Clerk's office on December 15, 2014 and will expire on December 14, 2024. The restrictive covenant for grant MP512 was recorded and stamped by the Palm Beach County Clerk's office on August 27, 2015, and will expire on August 26, 2025 (see enclosed copies). If the covenant is violated within the first five years it is in effect, the grantee is responsible for repayment of the entire grant amount. Beyond five years, the amount owed for a violation of the covenants decreases by 20% each year until the covenant expires. Both covenants are within the first five years since recording.

Our review of the submitted materials finds that the proposed plan would constitute an "adverse effect" to this National Register listed property. Furthermore, the proposed plans are inconsistent with the Secretary of the Interior's Standards for Preservation. The stairs as proposed would require removal of historic fabric from

Division of Historical Resources
R.A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399
850.245.6300 • 850.245.6436 (Fax) • FLHeritage.com

TCM Backup 5-11-21



Mr. Martin
Page 2

the park and create a false impression of the Mizner design. The main focal point of the park would be irreversibly altered. As such, if carried out the proposed plan would constitute a violation of the restrictive covenants.

We compliment the work accomplished thus far on Memorial Fountain Park, and we hope that you will choose to preserve the current layout without the grand staircase. Since we are still within the first five years of both covenants, if the Town of Palm Beach demolishes the original fabric of the park to build the stairs according to the plans submitted (or similar), DHR will pursue recapture of the \$700,000 in funds awarded per grants SC517 and MP512.

If you have questions or need clarification, please contact Alissa Lotane at Alissa.Lotane@dos.myflorida.com or 850.245.6345.

Sincerely,

A handwritten signature in blue ink, appearing to read 'T. Parsons', with a large, stylized loop at the end.

Timothy A. Parsons, Ph.D.
Director, Division of Historical Resources &
State Historic Preservation Officer

TP/asl

Enclosures: Restrictive Covenant – Grant #SC517
Restrictive Covenant – Grant #MP512
Letter from the Division to the Town of Palm Beach dated April 3, 2014



TOWN OF PALM BEACH

Office of the Town Manager

May 14, 2019

Dr. Timothy A. Parsons, Ph.D., RPA
Division Director and State Historic Preservation Officer
Florida Division of Historical Resources
R. A. Gray Building
500 South Bronough Street
Tallahassee, FL 32399-0250

Dear Dr. Parsons:

On behalf of the Town of Palm Beach, thank you for your office's continued efforts to inspire a love of history through preservation and education across the great State of Florida. As you know, the Town of Palm Beach shares in the preservation and education ethos via its Landmarks Preservation Program that accomplishes the protection, enhancement, and perpetuation of properties and districts that represent the Town's cultural, social, economic, political, and architectural history.

Thank you for your letter dated May 2, 2019, regarding our proposed improvements to the Fountain at Memorial Park. We understand your position, but we respectfully disagree with your office's denial of our request and would like to have our proposal reconsidered, per the instructions outlined in the enclosed email from Alissa Slade Lotane dated May 2, 2019. As part of this reconsideration, we would appreciate an in-person meeting with you and your staff at your office in Tallahassee to discuss the proposal per our original letter to you dated April 3, 2019. As previously stated, the Town closely consulted the Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings for new additions to historic buildings (structures). The approved, evolved design for the addition of stairs to the Mizner Memorial Fountain respects and fulfills the following Standard for Rehabilitation: "New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work will be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment."

Dr. Timothy A. Parsons, Ph.D., RPA
May 14, 2019
Page Two

In advance, thank you for your continued support of our Town's architectural and historical integrity. We look forward to working with you and your team in this reconsideration process. In the meantime, if you have any questions, please feel free to contact me.

Respectfully submitted,



Kirk Blouin
Town Manager

Enclosures

cc: Town of Palm Beach Town Council
Town of Palm Beach Landmarks Preservation Commission
Jay Boodheshwar, Deputy Town Manager
Paul Brazil, Director of Public Works
Josh Martin, Director of Planning, Zoning, and Building

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - New Business

Agenda Title

Proposed Changes to Town Caucus and Qualifying Date

Presenter

Queenester Nieves, CMC, Town Clerk

ATTACHMENTS:

- ▣ **Memorandum Dated April 30, 2021 From Queenester Nieves, CMC, Town Clerk**
- ▣ **Ordinance No. 28-2015**
- ▣ **Ordinance No. 21-2017**
- ▣ **Ordinance No. 22-2017**
- ▣ **Ordinance No. 31-2019**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

Via: Jay Boodheshwar, Deputy Town Manager

From: Queenester Nieves, CMC, Town Clerk

Re: Proposed Date Change to Town Caucus and Qualifying

Date: April 30, 2021

STAFF RECOMMENDATION

Staff recommends the Town Council give consideration to changing the current Town Caucus and qualifying dates to the first Tuesday in December and the Wednesday immediately after. Staff is seeking direction on modifying the election ordinances to accommodate the change to the town caucus and qualifying dates.

GENERAL INFORMATION

The Town's general Municipal Election is held annually on the second Tuesday in March. Currently the Town of Palm Beach Caucus is the second Tuesday in January and the qualifying period is the Wednesday immediately after. The Palm Beach County Supervisor of Elections (SOE) is requesting that all municipalities change their qualifying periods so that they end at least 60-70 days prior to the election date. This will provide enough time for the Supervisor of Elections to create and mail ballots to overseas voters.

History

Discussion took place at a regular meeting on October 13, 2015, among the Council Members and then Palm Beach County Elections Supervisor (SOE), Susan Bucher, regarding using the County's resources to assist the Town's standalone election. During that discussion, Ms. Bucher informed the Council of the multiple challenges a standalone election would present to the County SOE the month before a statewide election. As a result, the Town Council adopted Ordinance 28-2015 (Exhibit A), adding Article IV to Chapter 34 of the Town's Code, which allowed the Town to change the Caucus, qualifying period and election dates (by ordinance) to be uniform with Presidential Preference Primary (PPP) election years. The Town Caucus was held on December 3, 2015, and the Town's general election was held on March 15, 2016.

Subsequent to the passage of Ordinance No. 28-2015, Ordinance No. 22-2017 was adopted in 2017 when the Town decided to move its general election date from the first Tuesday in February to the second Tuesday in March to be uniform with the County's municipal elections. This ordinance also resound and repealed Ordinance No. 28-2015 by removing Article IV from Chapter 34 of the

Town's Election Code.

In 2019, the Town Council changed the Town caucus and the qualifying dates to correspond with the PPP election date.

Ordinance No. 21-2017(Exhibit B) Each year the town clerk shall call a caucus of the qualified voters of the town for the purpose of nominating candidates for mayor and the town council. Such caucus shall be held as provided by section 5.03 of the Charter and shall be called by the clerk publishing notice in a newspaper having a general circulation in the town on the last two Mondays in December and the first Monday in January.

Ordinance No. 31-2019 (Exhibit C) was enacted to provide municipal election dates which are concurrent with a statewide or county wide election,. This ordinance amended the Town Code at Chapter 34 to add a new article IV, municipal election date and election qualifying period for municipal election to be held concurrently with Presidential Preference Primary election. Consideration should be given to the fact that the necessity to move the caucus dates would occur every four years.

Staff is recommending changing the caucus and qualifying date to the second Tuesday in December permanently, which is permitted by F.S. 101.75. If Town Council is in agreement, an ordinance to codify said changed will be presented for first reading at a subsequent Town Council meeting.

Option of Stand-Alone Election

If Town Council chooses not to change the date of the Town Caucus and Qualifying date the Town will need to change its Municipal Election date, and have a standalone election. There were multiple discussions in the past about conducting a standalone election, which is a costly and challenging endeavor, and staff has been unable to find an independent firm to tabulate the Town's ballot results to date.

Attachments

cc: John C. Randolph, Town Attorney

ORDINANCE NO. 28-2015

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 34, ELECTIONS, TO PROVIDE A NEW ARTICLE IV, MUNICIPAL ELECTION DATE AND ELECTION QUALIFYING PERIOD FOR YEARS WHEN THE TOWN HOLDS ITS MUNICIPAL ELECTIONS CONCURRENTLY WITH PRESIDENTIAL PREFERENCE PRIMARY ELECTIONS; PROVIDING FOR A RUN-OFF ELECTION IF NECESSARY; PROVIDING FOR AN ADJUSTMENT IN TERMS; DIRECTING THE TOWN CLERK TO TRANSMIT A CERTIFIED COPY OF THIS ORDINANCE TO THE PALM BEACH COUNTY SUPERVISOR OF ELECTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article III, Sections 3.03 and 3.04, and Article V, Section 5.01, of the Town Charter sets the date for Town elections as the first Tuesday after the first Monday of each February; and

WHEREAS, Article V, Section 5.03 of the Town Charter sets the qualifying period for Town elections requiring candidates for the office of Mayor or Town Council to be nominated at a Town caucus to be held on the first Tuesday after the first Monday of January of each year and by being endorsed by petition signed by at least twenty-five electors filed with the Town Council no later than 5:00 p.m. on the day following the Town caucus; and

WHEREAS, Section 5.05 of the Town Charter provides for a run-off election to be held two weeks subsequent to the general election; and

WHEREAS, in 2016 the presidential preference primary election will fall on the third Tuesday in March; and

WHEREAS, in years of statewide or countywide presidential preference primary elections and beginning in 2016 the Town Council desires to move the Town's election date concurrent with the presidential preference primary elections; and

WHEREAS, holding the Town's election on a date concurrent with the presidential preference primary election requires the Town to adopt an ordinance that establishes a municipal election date, election qualifying period and run-off election date

for years when the Town holds its municipal elections concurrent with the presidential primary election; and

WHEREAS, Section 100.3605, 101.75 and 166.021, Florida Statutes, permit the Town to amend its Charter to change the date of its Town election and qualifying period by ordinance and without referendum; and

WHEREAS, the Town Council believes these amendments to the Code of Ordinances are in the best interests of the citizens of the Town of Palm Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The facts and recitations contained in the preamble of this ordinance are adopted and incorporated by reference as if set forth in this section.

Section 2. The Code of Ordinances of the Town of Palm Beach is hereby amended at Chapter 34, Elections, by adding a new Article IV to provide municipal election dates and qualifying periods for years with a presidential primary election; providing that said section shall hereafter read as follows:

CHAPTER 34

ELECTIONS

“Article IV. Municipal election dates, qualifying periods and run-off election dates in years of statewide or countywide presidential preference primary elections.

Sec. 34-123. Elections and qualifying for presidential primary elections.

Section 101.75, Florida Statutes, delegates authority to the Town to move the date and qualifying period of any municipal election to a date concurrent with other state and countywide elections. Notwithstanding the sections of the Town Charter and Code of Ordinances regarding the date of general municipal elections, election qualifying periods and date of run-off elections, the Town shall hold its municipal elections concurrently with statewide presidential preference primary elections when those occur and adhere to the following municipal election date qualifying period and run-off election date in such instances:

- A. Beginning in 2016, the Town shall hold its municipal election concurrently with presidential preference primary elections.

- (1) For municipal elections that occur in 2016, candidates shall qualify for office by:
 - (a) Being nominated by a elector of the Town and seconded by at least two electors at the Town caucus to be held on December 3, 2015; and
 - (b) Being endorsed by petition signed by at least 25 electors filed with the Town Council no later than 5:00 p.m. on the day following the Town caucus.
 - (2) The 2016 municipal election shall occur on March 15, 2016, and no candidate may take office until the election has concluded and the results have been certified.
 - (3) If no person in a given race receives a majority of the votes cast, there shall be a runoff election, to be held on March 29, 2016, between the two (2) candidates receiving the largest number of votes cast in the general election.
- B. When a presidential preference primary election occurs in future years the Town shall set a concurrent election date, qualifying period and date of run-off election by separate ordinance.
- C. Terms of office of current council members and successful candidates shall be adjusted to be in concurrence with the dates referenced herein and shall be established by resolution adopted subsequent to the election."

Section 3. The Town Clerk is directed to transmit a certified copy of this ordinance to the Office of the Palm Beach County Supervisor of Elections.

Section 4. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 5. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

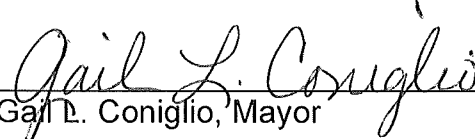
Section 6. Codification.

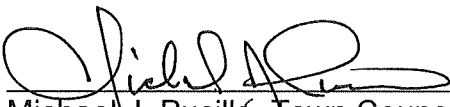
This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

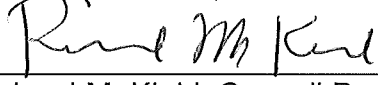
Section 7. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

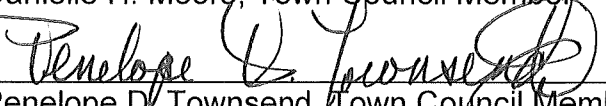
PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 13th day of October, 2015, and for second and final reading on this 10th day of November, 2015.


Gail L. Coniglio, Mayor


Michael J. Pucillo, Town Council President

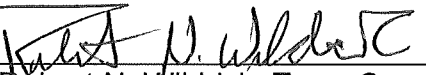

Richard M. Kleid, Council President Pro Tem


Danielle H. Moore, Town Council Member


Penelope D. Townsend, Town Council Member

ATTEST:


Susan A. Owens, MMC, Town Clerk


Robert N. Wildrick, Town Council Member

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ORDINANCE NO. 21-2017

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN'S CHARTER AT ARTICLE III, OFFICIALS, AT SECTION 3.03, TOWN COUNCIL: ELECTION AND TERMS, TO MODIFY THE TOWN'S ELECTION DATE TO THE SECOND TUESDAY IN MARCH OF EACH YEAR; FURTHER AMENDING ARTICLE V, QUALIFICATION AND ELECTIONS, AT SECTION 5.01, GENERAL ELECTIONS, TO PROVIDE THAT GENERAL ELECTIONS IN THE TOWN SHALL BE HELD ON THE SECOND TUESDAY OF MARCH OF EACH YEAR; FURTHER AMENDING SECTION 5.03, QUALIFICATIONS, SO AS TO PROVIDE THAT CANDIDATES FOR THE OFFICE OF MAYOR OR TOWN COUNCIL SHALL QUALIFY FOR SUCH OFFICES BY BEING NOMINATED BY AN ELECTOR OF THE TOWN AND SECONDED BY NOT MORE THAN THREE ELECTORS AT THE TOWN CAUCUS TO BE HELD ON THE SECOND TUESDAY OF JANUARY OF EACH YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statute Section 101.62(4)(a), the Supervision of Elections' office shall send a vote-by-mail ballot to each absent uniform services voter and to each overseas voter who has requested a vote-by-mail ballot no later than 45 days before each presidential preference primary election, primary election, and general election; and

WHEREAS, the Town's Charter provides that the Mayor and Town Council members shall be elected at the general election held on the first Tuesday after the first Monday of February in each year; and

WHEREAS, the Town's Charter further provides that candidates for the office of Mayor or Town Council shall qualify for such offices by (a) Being nominated by an elector of

the Town and seconded by at least two (2) electors at the Town Caucus to be held on the first Tuesday after the first Monday of January of each year and (b) Being endorsed by petition signed by at least twenty-five (25) electors filed with the Town Council no later than 5:00 p.m. on the day following the Town Caucus; and

WHEREAS, a conflict exists between the Town Charter and Florida Statute Section 101.62(4)(a) relating to municipal elections in that the Town's qualifying period and the election date, as presently prescribed, do not allow sufficient time for the ballot to be created and approved and sent to an overseas voter pursuant to Florida Statute Section 101.62(4)(a); and

WHEREAS, it is therefor required that the Town Charter be amended to modify the date of the qualification period for candidates and the date of general elections in the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The Town Charter is hereby amended at Article III. Officials, Sections 3.01, 3.03 and 3.04, to read as follows:

"Section 3.01. Town Council: Composition.

There shall be a Town Council of five (5) members, who shall be electors of the Town, elected at large by the electors of the Town.

The Town Council shall, on the second Tuesday of March of each year, elect one of its members as President and another as President Pro Tem for the ensuing year. Unless there is a runoff election as provided in Section 5.05, in which event, the President and President Pro Tem

shall be elected at the first Town Council meeting following said runoff election.

Section 3.03. Town Council: Election and Terms. Two (2) Town Council members shall be elected at the general election held on the on the second Tuesday of March of each year, and three (3) Town Council members shall be elected at the general election to be held on the on the second Tuesday of March of each year, all in the manner provided in Article V of this Charter, and shall be elected for two-year terms.

Sec. 3.04. Mayor: Election and Term. The election of a Mayor, who shall be an elector of the Town, shall be held on the on the second Tuesday of March of each year, in the manner provided in Article V of this Charter. The Mayor shall be elected at large by the electors of the Town, and shall be elected for a two-year term.

Section 2. The Town Charter is hereby amended at Article V. Qualifications and Elections at Section 5.01 and Section 5.03 as follows:

Article V. Qualifications and Elections Sec. 5.01 – General Elections. General Elections shall be held on the second Tuesday in March of each year.

Sec. 5.03. Qualifications. Candidates for the office of Mayor or Town Council shall qualify for such offices by

- (a) Being nominated by an elector of the Town, and seconded by not more than three (3) electors, at the Town Caucus to be held on the second Tuesday of January of each year; and
- (b) Being endorsed by petition signed by at least twenty-five (25) electors, filed with the Town Council no later than 5:00 p.m. on the day following the Town Caucus.”

Section 3. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 4. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

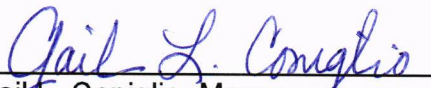
Section 5. Codification.

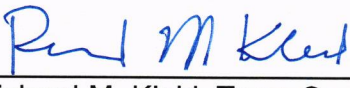
This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

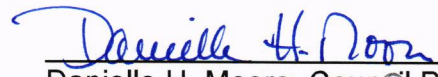
Section 6. Effective Date.

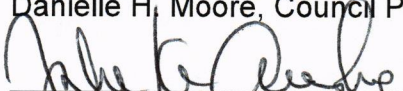
This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

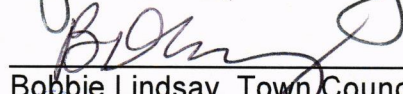
PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 12th day of July, 2017, and for second and final reading on this 9th day of August, 2017.

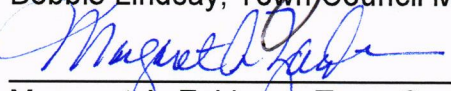

Gail L. Coniglio, Mayor


Richard M. Kleid, Town Council President


Danielle H. Moore, Council President Pro Tem

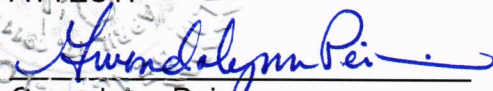

Julie K. Araskog, Town Council Member


Bobbie Lindsay, Town Council Member


Margaret A. Zeidman, Town Council Member



ATTEST:


Gwendolyn Peirce
Acting Town Clerk

ORDINANCE NO. 22-2017

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING CHAPTER 34, ELECTIONS, SO AS TO PROVIDE THAT THE ELECTION DATES REFERENCED THEREIN ARE CONSISTENT WITH THE AMENDMENTS TO THE TOWN CHARTER PROVIDING FOR ELECTIONS ON THE SECOND TUESDAY OF MARCH OF EACH YEAR; THEREBY RESCINDING SECTION 34-3; AMENDING SECTIONS 34-56 AND SECTION 34-119; AND RESCINDING ARTICLE IV.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Chapter 34 of the Town Code of Ordinances titled Elections is hereby amended as follows:

Section 1. Section 34-3 titled Exemption From Uniform Election Date Provisions is hereby rescinded, and Section 34-4 shall now become Section 34-3.

Section 2. Section 34-56 titled Calling and Notice of Caucus is hereby amended as follows:

Each year the town clerk shall call a caucus of the qualified voters of the town for the purpose of nominating candidates for mayor and the town council. Such caucus shall be held as provided by section 5.03 of the Charter and shall be called by the clerk publishing the following notice in a newspaper having a general circulation in the town on the last two Mondays in December and the first Monday in January:

*Notice to the Qualified Voters of
the Town of Palm Beach*

You and each of you are hereby notified that a caucus of the qualified voters of the Town of Palm Beach, Florida, will be held in the town council chambers of the town hall at 8:00 p.m. on Tuesday, the ____ day of January, A.D. _____, for the purpose of nominating a mayor and _____ councilmembers, to be voted on at the general election to be held in the town on the second Tuesday in March.

All qualified voters of the town are entitled to be present and to place in nomination such candidates as they desire. For a nomination to be effective, it must be seconded and all nominations and seconds thereto may be made only by qualified voters of the town.

Dated, _____ day of _____ / _____ / _____, 20 _____.

/s/ Town Clerk

Section 3. Article IV titled Municipal Election Dates, Qualifying Periods and Run-Off Election Dates in years of Statewide or Countywide Presidential preference Primary Elections, Section 34-123 is hereby rescinded.

Section 4. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can

be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 5. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

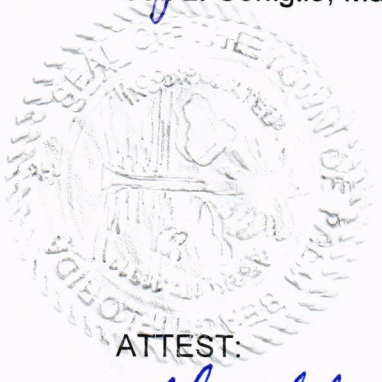
Section 6. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 7. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 12th day of July, 2017, and for second and final reading on this 9th day of August, 2017.


Gail L. Coniglio
Gail L. Coniglio, Mayor

Richard M. Kleid
Richard M. Kleid, Town Council President

Danielle H. Moore
Danielle H. Moore, Council President Pro Tem

Julie K. Araskog
Julie K. Araskog, Town Council Member

Bobbie Lindsay
Bobbie Lindsay, Town Council Member

Margaret A. Zeidman
Margaret A. Zeidman, Town Council Member

ATTEST:

Gwendolynn Peirce
Gwendolynn Peirce, CMC
Acting Town Clerk

ORDINANCE NO. 31-2019

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN CHARTER AT SECTION 5.01, GENERAL ELECTIONS, TO PROVIDE THE MUNICIPAL ELECTION DATE CONCURRENT WITH A STATEWIDE OR COUNTYWIDE ELECTION, AND AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 34, ELECTIONS, TO PROVIDE A NEW ARTICLE IV, MUNICIPAL ELECTION DATE AND ELECTION QUALIFYING PERIOD FOR YEARS WHEN THE TOWN HOLDS ITS MUNICIPAL ELECTIONS CONCURRENTLY WITH PRESIDENTIAL PREFERENCE PRIMARY ELECTIONS; PROVIDING FOR A RUN-OFF ELECTION IF NECESSARY; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article III, Sections 3.03, 3.04, and Article V, Section 5.01, of the Town Charter sets the date for Town elections as the second Tuesday in March of each year; and

WHEREAS, Article V, Section 5.03 of the Town Charter sets the qualifying period for Town elections requiring candidates for the office of Mayor or Town Council to be nominated at a Town Caucus to be held on the second Tuesday of January of each year and by being endorsed by petition signed by at least twenty-five electors filed with the Town Clerk no later than 5:00 p.m. on the day following the Town caucus; and

WHEREAS, Section 5.05 of the Town Charter provides for a run-off election to be held two weeks subsequent to the general election; and

WHEREAS, Article III, Section 34-116 of the Town Code of Ordinances provides that within three days after the expiration of the time for filing the required petitions, the town council shall meet and, by resolution, provide for the holding of an election and shall among other things, set forth the official form of ballot to be used in such election.

WHEREAS, the presidential preference primary election will fall on the third Tuesday in March; and

WHEREAS, in years of statewide or countywide presidential preference primary elections, the Town Council desires to move the Town's general election date concurrent with the presidential preference primary elections; and

WHEREAS, holding the Town's election on a date concurrent with the presidential preference primary election requires the Town to adopt an ordinance that establishes a municipal election date, qualifying period and meeting date to set forth the official form of ballot by resolution, for years when the Town holds its municipal elections concurrent with the presidential primary election; and

WHEREAS, Section 100.3605, 101.75 and 166.021, Florida Statutes, permit the Town to amend its Charter to change the date of its Town election and qualifying period by ordinance and without referendum; and

WHEREAS, the Town Council believes these amendments to the Code of Ordinances are in the best interests of the citizens of the Town of Palm Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The facts and recitations contained in the preamble of this ordinance are adopted and incorporated by reference as if set forth in this section.

Section 2. The Town Charter of the Town of Palm Beach is hereby amended at Section 5.01, General Elections, and shall hereafter read as follows:

“General Elections shall be held on the second Tuesday in March of each year, except during statewide or countywide elections in which case the general election shall be held concurrent with said statewide or countywide election.”

Section 3. The Code of Ordinances of the Town of Palm Beach is hereby amended at Chapter 34, Elections, by adding a new Article IV to provide municipal election dates and qualifying periods for years with a presidential primary election; providing that said section shall hereafter read as follows:

CHAPTER 34 - ELECTIONS

“Article IV. Municipal election dates, qualifying periods and run-off election dates in years of statewide or countywide presidential preference primary elections.

Sec. 34-123. Elections and qualifying for presidential primary elections.

Section 101.75, Florida Statutes, delegates authority to the Town to move the date and qualifying period of any municipal election to a date concurrent with other state and countywide elections. Notwithstanding the sections of the Town Charter and Code of Ordinances regarding the date of general municipal elections, election, qualifying periods and date of run-off elections, the Town shall hold its municipal elections concurrently with statewide presidential preference primary elections when those occur and adhere to the following municipal election date qualifying period and run-off election date in such instances:

- A. When a presidential preference primary election year occurs, the Town shall by resolution, set a concurrent election date, qualifying period, date of meeting to declare the results of the Caucus, and date of run-off election, if any.
- B. Terms of office of current council members and successful candidates shall be adjusted to be in concurrence with the dates referenced herein and shall be established by resolution adopted subsequent to the election.”

Section 4. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance, which can be given effect without the invalid provisions, or applications, and to this end, the provisions of this Ordinance are hereby declared severable.

Section 5. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

Section 6. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 7. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 14th day of August, 2019, and for second and final reading on this 10th day of September, 2019.

Gail L. Coniglio
Gail L. Coniglio, Mayor

Danielle H. Moore
Danielle H. Moore, Town Council President

Margaret A. Zeidman
Margaret A. Zeidman, Council President Pro Tem

Julie Araskog
Julie Araskog, Town Council Member

Lewis S.W. Crampton
Lewis S.W. Crampton, Town Council Member

Bobbie Lindsay
Bobbie Lindsay, Town Council Member

ATTEST:

Kathleen Dominguez
Kathleen Dominguez, Town Clerk

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - New Business

Agenda Title

RESOLUTION NO. 053-2021 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Designating the Town Clerk, Deputy Town Clerk and Town Manager or his/her Designee of the Town of Palm Beach to Serve as the Election Canvassing Board for the Town of Palm Beach.

Presenter

Queenester Nieves, CMC, Town Clerk

ATTACHMENTS:

- ▣ **Memorandum Dated April 30, 2021, From Queenester Nieves, CMC, Town Clerk**
- ▣ **Resolution No. 053-2021**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

Via: Jay Boodheshwar, Deputy Town Manager

From: Queenester Nieves, CMC Town Clerk

Re: Proposed Election Canvassing Board Member Change
Resolution No. 053-2021

Date: April 30, 2021

STAFF RECOMMENDATION

Staff recommends Town Council approve Resolution No. 053-2021, modifying membership to the Town's Election Canvassing Board to remove the Palm Beach Supervisor of Elections and add the Town Manager or his/her designee.

GENERAL INFORMATION

The Town's Election Canvassing Board currently consists of the Town Clerk, Deputy Town Clerk, and the Palm Beach County Supervisor of Election. The Supervisor of Election has requested removal as a member of the Town's Canvassing Board so staff has proposed replacing this position with the Town Manager or his/her designee for future elections

The Canvassing Board is responsible for absentee ballots, the testing of the tabulating equipment, and supervising the canvassing of the returns of the election, as prescribed by law.

TOWN ATTORNEY REVIEW

This resolution is in a format that has previously been reviewed and approved by the Town Attorney for legal form and sufficiency.

Attachment

John C. Randolph, Town Attorney

RESOLUTION NO. 053-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, DESIGNATING THE TOWN CLERK, DEPUTY TOWN CLERK, AND TOWN MANAGER OR HIS/HER DESIGNEE OF THE TOWN OF PALM BEACH TO SERVE AS THE ELECTION CANVASSING BOARD FOR THE TOWN OF PALM BEACH.

WHEREAS, the Palm Beach County Supervisor of Elections no longer serves as a member of the Town's canvassing board regarding Town elections; and

WHEREAS, it is necessary to appoint a new member of the canvassing board to take the place of the Supervisor of Elections, and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, as follows:

Section 1: The Town of Palm Beach Town Clerk, Deputy Town Clerk, and the Town Manager, or his/her designee, are hereby designated as the Town of Palm Beach Canvassing Board to carry out the duties, as prescribed in the Florida Statutes, for absentee ballots, the testing of the tabulating equipment, and to supervise the canvassing of the returns of the election, as prescribed by law.

Section 2: The resolution shall take effect upon execution. A copy of this Resolution shall be filed in the office of the Town Clerk and a copy delivered to the Supervisor of Election.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of May, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Regular Agenda - New Business

Agenda Title

Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended September 30, 2020

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum Dated April 30, 2021, from Jane Le Clainche, Director of Finance**
- ▣ **Report**
- ▣ **FY 2020 CAFR**

TOWN OF PALM BEACH

Information for Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Director of Finance

Re: Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended September 30, 2020

Date: April 30, 2021

STAFF RECOMMENDATION

Staff recommends that the Town Council accept the Comprehensive Annual Financial Report for fiscal year ended September 30, 2020.

GENERAL INFORMATION

A copy of the Town of Palm Beach Comprehensive Annual Financial Report (CAFR) for fiscal year ended September 30, 2020, completed in accordance with Section 11.45 of the Florida Statutes, is being provided to each of you under separate cover and can be viewed on the Town's website at www.townofpalmbeach.com under the "Government" tab, by clicking on Departments/Finance Department/Financial Reports.

This document serves as the required annual audit of the Town of Palm Beach. It exceeds the minimum requirements for an annual audit, providing information which staff expects will qualify the Town to receive the Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting for the 33rd consecutive year.

The completed CAFR will be forwarded to the Auditor General's Office once it is approved, to satisfy the statutory requirements.

The final reported General Fund unassigned fund balance for fiscal year ended September 30, 2020, is \$29,628,725. This amount increased by \$3,088,522 and represents 43.54% of the FY20 operating expenditure budget (total budget less CIP, coastal transfer and extraordinary retirement transfer), and exceeds the 25% minimum by \$12,614,582. A report on the status of all Town reserves as of September 30, 2020, is attached for your information and will be included in the Long Term Financial Plan.

Tammy Goldstrich, CPA and Director, with the firm of Marcum, LLC. will make a brief presentation regarding the audit results for FY2020 at the Town Council meeting.

Attachments

jll

cc: Department Directors
John C. Randolph, Town Attorney
Jay Boodheshwar, Deputy Town Manager
Carolyn Stone, Assistant Town Manager
Tammy Goldstrich, Marcum, LLC

TOWN OF PALM BEACH RESERVES

The Town Council has adopted eighteen financial policies, fifteen of which address reserves. The reserve policies serve to safeguard the Town's financial resources and ensure fiscal stability. The size of a municipality's fund balance can affect its ability to withstand financial emergencies. Reserves can also be used to accumulate funds for capital purchases or capital projects without having to borrow.

Below is a table showing the projected fund balance through September 30, 2021, based on the ending fund balance at September 30, 2020 plus FY21 budgeted revenues less expenditures for all funds.

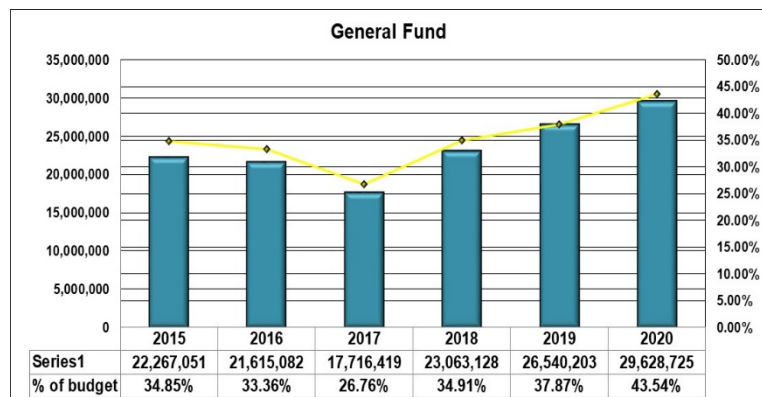
Fund Balance Projections

Fiscal Year 2021 Annual Budget

Fund	Projected Fund Balance at 9/30/20	Estimated FY2021 Revenues	Estimated FY2021 Expenditures	Projected Fund Balance at 9/30/21
General Fund	\$ 28,040,203	\$ 80,915,573	\$ 80,915,573	\$ 28,040,203
Townwide Underground Utilities Fund	\$ 57,418,765	\$ 5,865,000	\$ 56,715,145	\$ 6,568,620
2013 and 2016A Bonds Debt Service Fund	\$ 1,719,576	\$ 6,399,142	\$ 6,582,397	\$ 1,536,321
2016B Worth Avenue Bond Debt Service Fund	\$ 174,738	\$ 725,413	\$ 725,413	\$ 174,738
Capital Improvement Fund	\$ 13,704,101	\$ 4,269,600	\$ 10,400,297	\$ 7,573,404
Coastal Management Fund	\$ 29,118,989	\$ 21,587,188	\$ 27,347,808	\$ 23,358,369
Worth Avenue Assessment District Fund	\$ 349,090	\$ 271,918	\$ 336,918	\$ 284,090
Marina Enterprise Fund	\$ 31,420,573	\$ 3,150,000	\$ 29,688,823	\$ 4,881,750
Par 3 Golf Course Enterprise Fund	\$ 10,092,072	\$ 2,542,500	\$ 2,435,687	\$ 10,198,885
Building Fund	\$ -	\$ 6,262,005	\$ 6,194,774	\$ 67,231
Risk Insurance Fund	\$ 5,002,310	\$ 2,210,439	\$ 5,644,682	\$ 1,568,067
Health Insurance Fund	\$ 7,510,950	\$ 4,714,570	\$ 5,367,532	\$ 6,857,988
Equipment Replacement Fund	\$ 29,547,312	\$ 2,503,424	\$ 2,833,096	\$ 29,217,640
Employee's Retirement Fund	\$ 236,529,932	\$ 36,414,992	\$ 22,220,227	\$ 250,724,697
OPEB Trust Fund	\$ 32,812,874	\$ 3,629,858	\$ 3,099,484	\$ 33,343,248
Totals	\$ 483,441,485	\$ 181,461,622	\$ 260,507,856	\$ 404,395,251

Unassigned Fund Balance - General Fund

Pursuant to adopted policy, the unassigned fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY21 General Fund operating budget (General Fund budget less CIP, coastal and extraordinary retirement transfer) is \$17,014,143. The FY20 ending fund balance was \$29,628,725. The unassigned fund balance exceeded the minimum



requirement by \$12,614,582. The General Fund Undesignated Fund Balance has consistently exceeded the required minimum level of 25%. The chart shows the trend for the General Fund Undesignated Fund Balance and the percent of budgeted expenditures the balance represents. The Town Council approved the use of a portion of the excess fund balance for the Lake Drive Park project. A preliminary amount of \$1,123,108 has been approved to transfer to the Capital Improvement Fund. The entire amount may not be necessary and once all costs are known any excess will remain in the General Fund reserve.

Designation of General Fund Balance for Payment of Liability Related to Compensated Absences Leave Balances

The Reserve for Compensated Absences reduces the budgetary fluctuations due to the payout of accrued leave time to employees when they leave Town service. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation and sick time and the related payroll tax liability. The balance in the reserve as of September 30, 2020, was \$2,703,693. The FY21 appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is \$490,705.

Townwide Underground Utilities Fund

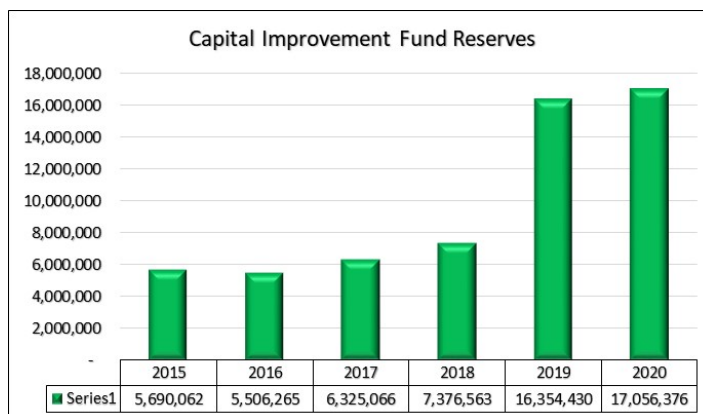
The Town issued General Obligation Bonds in FY19 for the Townwide Underground Utilities Project. Phase 1 North was completed in FY19 and Phase 1 South, Phase 2 North were completed in FY20 and Phase 3 North, Phase 3 South, should be completed in FY20, Phase 3 South construction will start fall of 2020, and Phase 4 North are being constructed in 2021. Engineering and design is underway for Phases 5, 6, 7 and 8 of the project. The completion of these projects will reduce the net assets in this fund during FY21. Current project estimates show a deficit of over \$12 million for the project. This deficit may be funded from other Town reserves and/or a transfer from excess profits from the new Town Marina.

Debt Service Funds

The debt service fund for the 2016A and 2019 bonds has excess reserves of \$1,659,221 that had accrued since the issuance of the 2013 bonds. These excess funds are being used to lower the annual transfer from the General Fund to the debt service fund.

Capital Improvement Fund

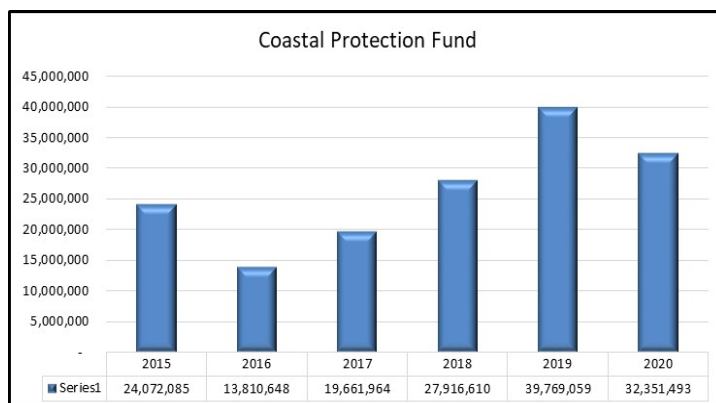
For many years, the Town funded all of the capital infrastructure improvements through pay-as-you-go financing. In 2010, the Town issued the first of two bonds for capital improvements to accelerate many large scale capital improvement projects identified in the 20 year plan. For FY21, the transfer to Capital Improvement Fund from the General Fund increased to \$2,662,000 to build up the reserves for future projects. Now that the bond proceeds from the Accelerated Capital Improvement Projects, the Town will return to pay-as-you-go financing for future capital projects and the reserves of this fund will be used for funding. The increase in reserves to the FY19 balance is due to the transfer of the Mandel Recreation Center



project to this fund from the Recreation Enterprise Fund and contributions from the Mandel foundation and the Friends of Recreation. Reserves of \$7,051,303 have been encumbered for current projects. The balance of \$10,005,073 is reserved for future projects.

Coastal Protection Fund

The Coastal Protection Fund reserves are in place for beach renourishment projects. The Coastal Protection financing plan calls for annual transfers from the General Fund to the Coastal Fund to accumulate funds for renourishment projects and the other costs associated with the plan. The FY21 transfer is \$4,777,000. As of September 30, 2020, the reserve balance in this fund is \$32,351,495. In FY20 portion of this reserve, (\$3,562,492), was approved to be used for the replacement of the bulkhead at the new Town marina. The Mid-Town beach renourishment project occurred in FY20 which lowered the balance of these reserves. Sufficient funds will be available for future projects with Federal, State and County grant funds expected to offset a significant amount of the cost. The coastal fund also has accumulated \$2 million in reserves and has budgeted \$1 million per year in the 10 year plan for bulkhead rehabilitation or replacement. These funds are planned as part of the resiliency efforts and may be transferred out to a separate fund once decisions are made on the Town's future resiliency plan.

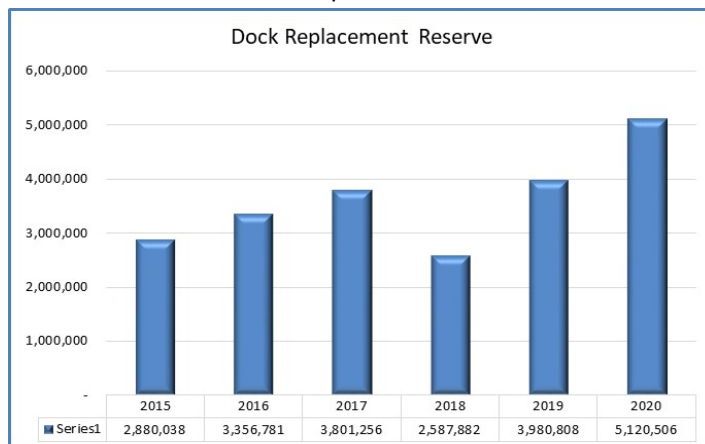


Worth Avenue Assessment District

The Worth Avenue Assessment District is used to account for the maintenance of the improvements on Worth Avenue. The maintenance and debt service is fully paid through assessments on the property owners in this district. The reserves in this fund have accumulated since the initial capital project was completed. The reserves in FY21 are being used to offset increased maintenance costs and for valet service during the season.

Marina Enterprise Fund Reserves

At the end of FY20, \$5,120,506 had been set aside in the Dock Replacement Reserve. The Dock Replacement reserve was created to partially fund the replacement cost of the construction of the Town's docks when they are replaced. In FY18, the Town used a portion of these reserves to fund the engineering and permitting costs associated with the dock replacement project. The Marina was closed at the end of the season to begin construction of the new Marina. A loan was secured for \$31,000,000 to finance a portion of the construction. Construction is expected to



be finished in the fall of 2021. The Marina Enterprise Fund net assets are expected to decline in FY21 due to the closure of the marina. Due to funding from the Florida Inland Navigation District, the dock replacement reserve will not need to be used for the Marina Project. The Town Council approved an allocation from these reserves to be used to fund a portion (\$1,133,500) of the Lake Drive Park project that is related to the Marina.

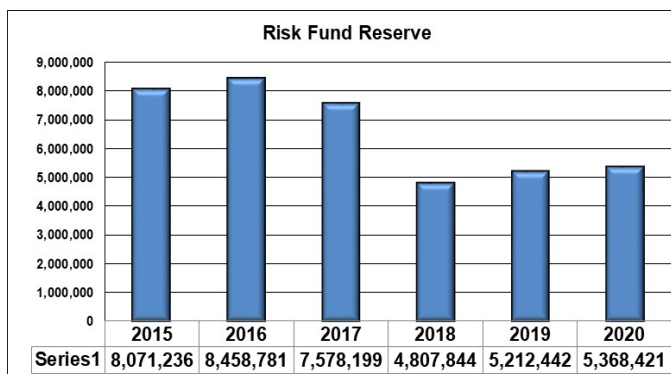
Par 3 Enterprise Fund Reserves

The Par 3 Golf course repair and replacement reserve is funded with a transfer equal to ½ of the annual depreciation on the clubhouse and golf course. The balance in this reserve as of September 30, 2020 is \$985,326. The Par 3 Enterprise Fund also has an Equipment Replacement Fund with a reserve balance at the end of FY20 of \$624,869.



Risk Fund Reserves

The total reserve balance for the Risk Fund was \$5,368,421 as of September 30, 2020. Out of this reserve balance, the Town funds the Reserve for Catastrophic Exposures/Emergencies - Risk Fund in the amount of \$2,500,000 and the Contingency Reserve for \$500,000. The trend for the Risk Fund Reserve is shown in the table. The fund balance declined in FY18 due to a transfer of \$2,300,000 of excess reserves to the Recreation Enterprise Fund to partially fund the Town's portion of the new Recreation Center. The minimum recommended reserve balance is \$4,000,000, which represents the amount of the Reserve for Catastrophic Exposures/Emergencies and the Contingency Reserve plus an equity amount of \$1 million to safeguard the Town's budget from an adverse event recommended by the actuary. The excess reserve for this fund at the end of FY20 is \$1,368,421. The \$3,000,000 appropriated each year for contingency and the Reserve for Catastrophic Exposures/Emergencies is not expected to be spent unless there is an emergency event such as a hurricane that would require the use of these reserves.



Reserve for Catastrophic Exposures/Emergencies - Risk Fund

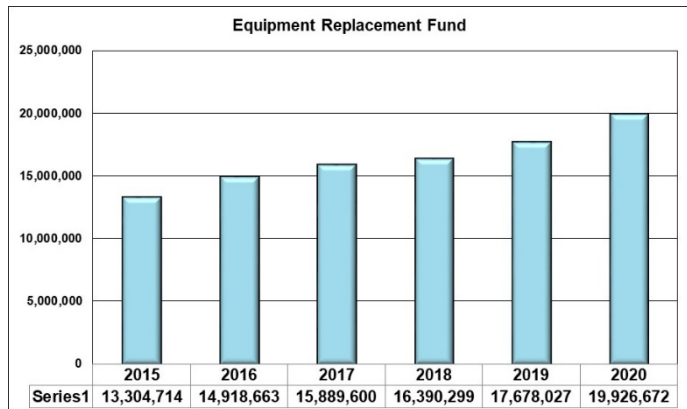
The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of \$2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potential financial impacts of large judgments in excess of insurance coverage and the financial impacts of response to and recovery from a man-made or natural emergency situation. In addition, the reserve can be used in response to increases in premium rates and/or loss fund increases. This reserve is funded with a budget appropriation from the Net Asset reserves of the Risk Fund.

Equipment Replacement Fund

The Town-wide Equipment Replacement Fund is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment.

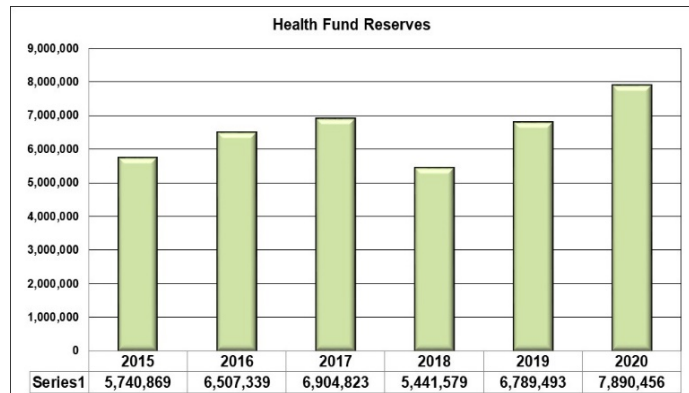
The Unassigned balance in the Equipment Replacement Fund Reserve for year-end FY20 is \$19,926,672. In FY13, the Town Council approved the use of funds from this reserve for internal financing for small neighborhood underground utility projects financed by special assessments. To date, there is a balance of \$1,701,946 remaining from this allocation. Currently the total amount in the fund for equipment replacement is \$15,962,016 leaving an excess of \$3,964,656.

For FY21, income including the depreciation transfer will total \$2,503,424 and expenditures for capital equipment are budgeted at \$2,333,096 which will cause the net assets of this fund to increase.



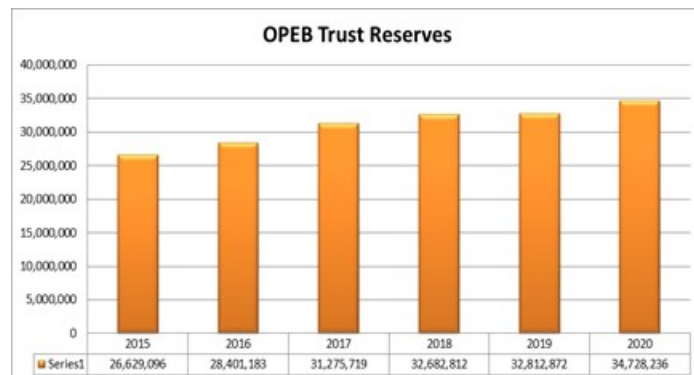
Health Insurance Reserve

The balance of the reserve in the Health Fund at the end FY20 is \$7,890,456. These reserves guard against any deficiencies in the Town's self-insurance health fund for active employees' insurance expenditures. The trend in the reserve balance is shown in the chart. Since FY13, the Town maintained level funding of health insurance benefits due to the wellness program and good claims experience which enabled a reduction in funding for FY19 and FY20 and allowed for maintained level funding in FY21. The reserves of this fund have provided a cushion in case claims unexpectedly increase. In FY18, a transfer of \$2,300,000 from excess reserves to the Recreation Enterprise Fund was made to fund the Town's portion of the new Recreation Center. The actuary recommends a minimum reserve of 6 months of estimated claims as well as the incurred but not Recorded (IBNR) claims. These amounts at the end of FY20 totalled \$1,986,960, leaving a surplus reserve amount of \$5,903,496. For FY21, the contingency balance is not expected to be spent and the projected fund balance is expected to be stable.



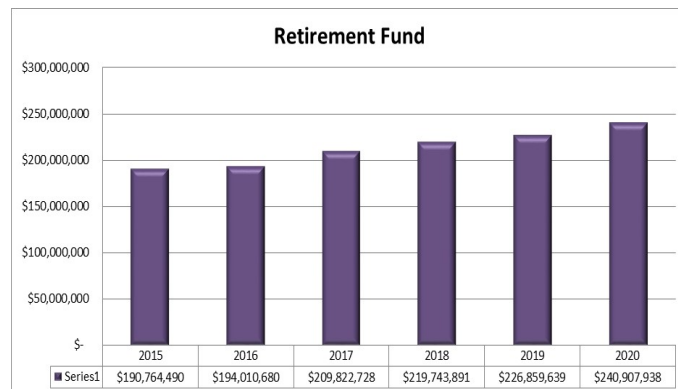
OPEB (Other Post Employment Benefits) Trust

The Town's OPEB Trust Fund was established in 2007 to comply with GASB Statements 43 and 54, which required the establishment of a liability for actuarially determined costs of retiree health benefits. This fund's investments are overseen by the Town's Investment Advisory Committee. The net asset balance in this trust is \$34,728,236 as of September 30, 2020. The total OPEB liability is calculated to be \$24,931,118, resulting in a Net OPEB asset of \$8,797,117, and a funded ratio of 133.9% using a 5% return assumption. The actuarially determined transfer from the General Fund for the OPEB liability for FY21 is \$429,858. The Town is exceptionally well funded and continues to be well ahead of other government agencies.



Retirement Fund

The Town provides pension benefits for General Employees, Lifeguards, Police Officers, and Firefighters. The funds were separately managed by three pension boards until the consolidation on April 1, 2012, into the Employee's Retirement Fund. The Retirement Board oversees all of the Town's pension assets and retirement programs. The net assets of the consolidated retirement fund at the end of FY20 were \$240,907,938. The increase was a result of good investment performance during the year and the extraordinary retirement contribution. The funded ratio improved to 72.7% compared to 70.3% last year.



Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Marina and Par 3 Enterprise Funds, Building Permit Enterprise Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1% of the FY20 operating budget. The Capital Fund Contingency is appropriated at 10% of the capital budget, while the Equipment Replacement Fund, Risk, and Health Contingency Reserves are appropriated at \$500,000 each. The Enterprise Funds maintain a Contingency Reserve at 5% of the operating expenses. All of the contingency reserves are annually appropriated in the budget process from the net asset reserves of each of the funds. Amounts from the contingency are appropriated for expenditures through an affirmative vote of the Town Council.

The table on the following page identifies the contingency budgets and actual expenditures for the fiscal years 2016 through FY2021 budget.

**Contingency Balances
2016-2021**

Contingency	2016	2017	2018	2019	2020	2021
General Fund Budget	\$ 944,686	\$ 960,300	\$ 655,877	\$560,000	\$610,000	\$600,000
General Fund Actual	\$ 764,145	\$ 759,644	\$ 12,000	\$ 79,864	\$160,280	\$ -
CIP Budget	\$ 208,000	\$ 348,600	\$ 284,500	\$603,750	\$693,500	\$352,000
CIP Actual	\$ 208,000	\$ -	\$ -	\$ 95,796	\$ -	\$ -
ERF Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$500,000	\$500,000	\$500,000
ERF Actual	\$ 29,111	\$ 10,391	\$ 105,252	\$ -	\$ -	\$ -
Risk Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$500,000	\$500,000	\$500,000
Risk Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$500,000	\$500,000	\$500,000
Health Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Par 3 Golf Course Budget	\$ -	\$ -	\$ -	\$ 89,630	\$ 85,298	\$ 93,223
Par 3 Golf Course Actual	\$ -	\$ -	\$ -	\$ 55,882	\$ 69,000	\$ -
Marina Budget	\$ -	\$ -	\$ -	\$ 55,679	\$ 54,209	\$ 39,686
Marina Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$138,035
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Enterprise Budget	\$ 285,300	\$ 321,200	\$ 168,303	\$ -	\$ -	\$ -
Recreation Enterprise Actual	\$ 135,030	\$ -	\$ 37,750	\$ -	\$ -	\$ -

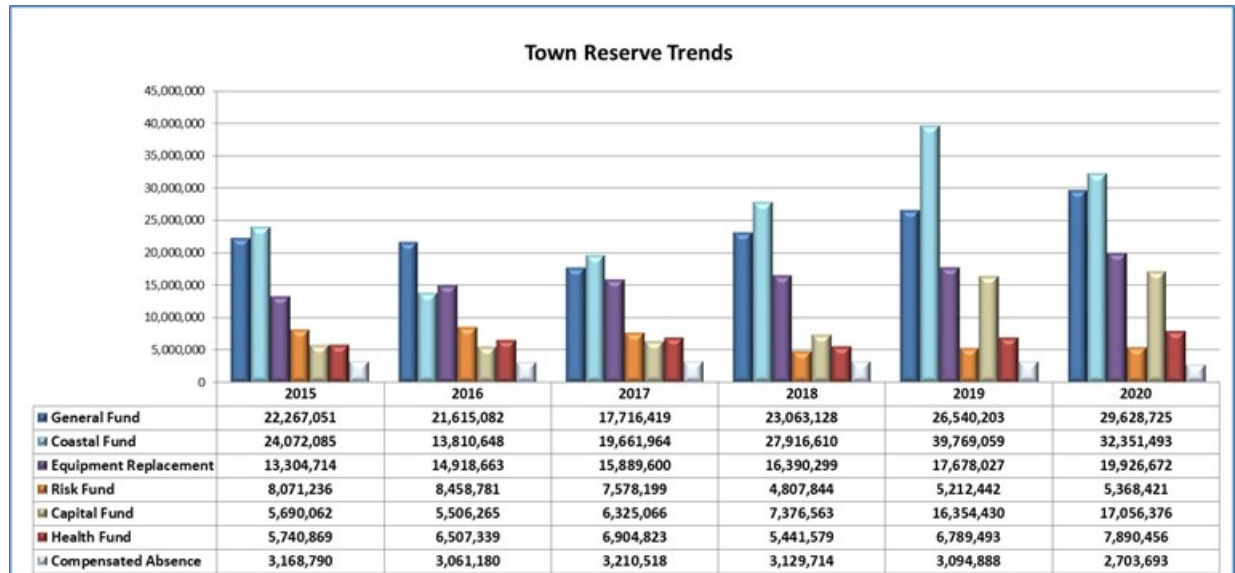
Unassigned Net Position

All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. Bond rating agencies look closely at the reserve levels and the financial policies in place when rating a municipality. The rating agencies reviewed the Town's credit ratings in preparation for the issuance of the Town's bonds. They cited the Town's healthy reserves, solid fiscal policies, and conservative management practices as some of the reasons for our exceptional bond ratings. Moody's Investors Service gave the Town an Aa1 for the Revenue Bonds and provided the Town with a General Obligation Bond rating of Aaa. Standard and Poor's has recently upgraded the credit rating on the revenue bonds to AAA and provided the Town's General Obligation Bond a rating of AAA. These revenue bond ratings and issuer credit ratings are the highest ratings these two services issue and represent the highest quality investment grade debt.

The table and the chart on the following page summarize the trend of the unassigned net position, compensated absence, and replacement reserve balances for fiscal year ending 2015 through fiscal year end 2020. Total reserves equal \$458,623,388. Reserves less Pension and Retiree Health Trust total \$182,987,214. Total Town reserves have grown over 34.2% since 2015. Total reserves less the Pension Fund and Retiree Health OPEB Trust have grown by 47.8% or \$59,174,772 over the same period. The Pension and Retiree Health Funds have grown by \$58,242,588 or 26.8% since 2015. Funding for future capital, coastal and Townwide underground utility projects held in reserves totals \$108,127,402.

Town Reserve Balance History 2015 - 2020

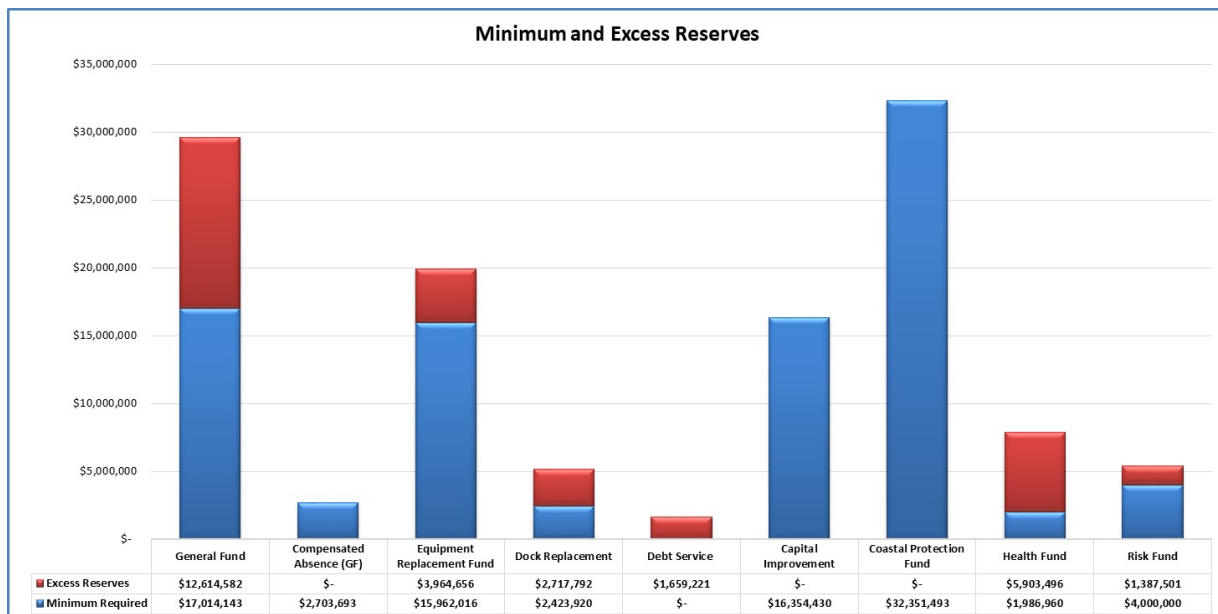
Fund	2015	2016	2017	2018	2019	2020
General Fund	\$ 22,267,051	\$ 21,615,082	\$ 17,716,419	\$ 23,063,128	\$ 26,540,203	\$ 29,628,725
Compensated Absence (GF)	\$ 3,168,789	\$ 3,061,180	\$ 3,210,518	\$ 3,129,714	\$ 3,094,888	\$ 2,703,693
Equipment Replacement Fund	\$ 13,304,714	\$ 14,918,663	\$ 15,889,600	\$ 16,390,299	\$ 17,678,027	\$ 19,926,672
Recreation Enterprise Fund	\$ 179,645	\$ 169,291	\$ 777,250	\$ -	\$ -	\$ -
Recreation ERF	\$ 584,638	\$ 583,475	\$ 651,225	\$ -	\$ -	\$ -
Dock Replacement	\$ 2,880,038	\$ 3,356,781	\$ 3,801,256	\$ 2,587,882	\$ 3,980,807	\$ 5,141,712
Par 3 M&I Reserve	\$ 351,246	\$ 388,132	\$ 442,910	\$ -	\$ -	\$ -
Tennis M&I reserve	\$ 46,320	\$ 53,852	\$ 61,142	\$ 71,610	\$ -	\$ -
Par 3 M&I	\$ 147,602	\$ 327,485	\$ 287,426	\$ 872,468	\$ 992,341	\$ 985,326
Par 3 Equipment Replacement				\$	\$ 524,641	\$ 524,869
Donation Fund	\$ 564,368	\$ 1,180,331	\$ 3,018,697	\$ 1,666,199	\$ 1,490,547	\$ 1,011,637
Debt Service	\$ 1,567,384	\$ 955,441	\$ 1,569,976	\$ 1,566,248	\$ 1,381,353	\$ 1,659,221
Capital Improvement	\$ 5,898,531	\$ 5,506,265	\$ 6,639,003	\$ 7,376,553	\$ 16,354,430	\$ 17,056,376
Coastal Protection Fund	\$ 24,072,085	\$ 13,810,648	\$ 19,661,966	\$ 27,916,610	\$ 39,769,059	\$ 32,351,493
Townwide Underground Fund			\$ (1,172,618)	\$ 6,672,736	\$ 63,944,516	\$ 57,855,306
2013 ACIP Fund	\$ 34,967,926	\$ 20,196,064	\$ 12,095,772	\$ 7,286,574	\$ 1,601,603	\$ 864,227
Health Fund	\$ 5,740,869	\$ 6,507,339	\$ 6,904,823	\$ 5,441,578	\$ 6,789,493	\$ 7,890,456
Risk Fund	\$ 8,071,236	\$ 8,458,781	\$ 7,578,199	\$ 4,807,846	\$ 5,212,442	\$ 5,387,501
Health - OPEB Trust	\$ 26,629,096	\$ 28,401,183	\$ 31,275,719	\$ 32,682,812	\$ 32,812,872	\$ 34,728,236
Pension Funds	\$ 190,764,490	\$ 194,010,680	\$ 209,822,728	\$ 219,743,891	\$ 226,859,639	\$ 240,907,938
Total	\$ 341,206,028	\$ 323,500,673	\$ 340,232,011	\$ 361,276,148	\$ 449,026,861	\$ 458,623,388



Excess Reserves

Many of the Town's reserves must be maintained at a minimum level set by policy or based on recommendations of the actuarial firms used by the Town. The various capital fund reserves represent funds that have been accrued for future projects. The chart below shows the FY20 ending balance, minimum reserve amount and excess reserve balances. Total excess reserves are \$28,247,248. Of this amount, the Town Council in FY21 has allocated \$1,133,500 from the Marina Reserve and \$1,123,108 from the General Fund Reserve for the Lake Park Project.

Fund	2020 Reserve Balance	Minimum Required Balance	Excess Reserves
General Fund	\$ 29,628,725	\$ 17,014,143	\$ 12,614,582
Compensated Absence (GF)	\$ 2,703,693	\$ 2,703,693	\$ -
Equipment Replacement Fund	\$ 19,926,672	\$ 15,962,016	\$ 3,964,656
Dock Replacement	\$ 5,141,712	\$ 2,423,920	\$ 2,717,792
Debt Service	\$ 1,659,221	\$ -	\$ 1,659,221
Capital Improvement	\$ 16,354,430	\$ 16,354,430	\$ -
Coastal Protection Fund	\$ 32,351,493	\$ 32,351,493	\$ -
Health Fund	\$ 7,890,456	\$ 1,986,960	\$ 5,903,496
Risk Fund	\$ 5,387,501	\$ 4,000,000	\$ 1,387,501
Health - OPEB Trust	\$ 34,728,236	\$ 34,728,236	\$ -
Pension Funds	\$ 240,907,938	\$ 240,907,938	\$ -
Total	\$ 399,201,909	\$ 370,954,661	\$ 28,247,248



Town of Palm Beach, Florida
Comprehensive Annual Financial Report
Fiscal Year Ended
September 30, 2020



TOWN OF PALM BEACH, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020



Prepared by the Finance Department

Jane Le Clainche, CPA
Finance Director

TOWN OF PALM BEACH, FLORIDA

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INTRODUCTORY SECTION



TOWN OF PALM BEACH

Finance Department

April 30, 2021

The Honorable Mayor and Town Council
Town of Palm Beach
Palm Beach, Florida

The Comprehensive Annual Financial Report for the Town of Palm Beach's fiscal year ended September 30, 2020, is hereby submitted pursuant to Florida Statute 11.45. This document is the official comprehensive publication of the Town's financial position as of and for the fiscal year ended September 30, 2020. This report was prepared by the Town's Finance Department. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. To the best of our knowledge and belief, the enclosed data are accurate in all material respects. They are reported in a manner designed to present fairly the financial position and results of operations on a government-wide and fund level. All disclosures necessary to enable the reader to gain an understanding of the Town's financial activities have been included.

Marcum LLP, independent auditors, have issued unmodified opinions on the Town of Palm Beach's financial statements for the fiscal year ended September 30, 2020. The independent auditors' report is located at the front of the financial section of this report.

The Town's financial statements have been prepared using the reporting model in accordance with Governmental Accounting Standard Board (GASB) Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis (MD&A). The MD&A immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

THE TOWN OF PALM BEACH

The Town of Palm Beach, Florida, incorporated in 1911, is located on a barrier island in the eastern part of Palm Beach County. Palm Beach is a unique, internationally famous residential community known for its distinctive architecture and landscaping, gracious homes and apartments, golf courses and clubs, and world famous stores and restaurants. The taxable value of properties within the Town provides appropriate support for the Town's authorized indebtedness.

The Town of Palm Beach services a full-time resident population of 8,409 plus an estimated 15,000 additional seasonal residents (November to May), as well as numerous visitors and other individuals who are employed on the island.

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The Town is governed by an elected Mayor and a five-member Council. The Mayor's term is for two years. The five members of the Town Council are elected at large and serve overlapping two-year terms. The Town operates under the Council-Manager form of government. The Town Council appoints the Town Manager who serves as the Town's Chief Administrative Officer and is responsible for implementing the policies established by the Town Council. The Town has 362 employees, including 67 sworn police officers and 70 full-time firefighters.

The Town provides a full range of services. These services include police and fire protection, emergency medical services, sanitation services, recreational activities, the construction and maintenance of streets, storm water collection systems, sanitary sewer collection system and other infrastructure.

Internal Controls: In developing and evaluating the Town's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of an internal control system should not exceed the benefits likely to be derived, and that the evaluation of cost and benefits requires estimates and judgments by management.

Budgeting Controls: In addition, the Town maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions implied in the annual budget approved by the Town Council. Activities of the General Fund, Special Revenue Fund, Debt Service Funds, Capital Projects Funds, Internal Service Funds, and Enterprise Funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the Fund level. The Town also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered amounts lapse at year-end. Open encumbrances for outstanding purchase orders are re-appropriated as part of the following year's budget.

THE REPORTING ENTITY

The financial reporting entity includes all of the funds of the Town of Palm Beach. It includes all governmental organizations and activities for which the Town is considered to be financially accountable in accordance with generally accepted accounting principles.

ECONOMIC CONDITIONS AND OUTLOOK

The Town of Palm Beach is primarily a residential community. Commercial activities are restricted primarily to Town-serving establishments including banks, retail shops, hotels and restaurants for the Town's permanent population and seasonal residents. There is no industrial development within the Town. Stringent zoning and land use regulations have limited development and over the long term, will preserve the Town's high quality residential character.

An upturn in taxable values began in FY13 when the Town's taxable values began to increase and continued to increase through FY20 with a single year increase of 5.35% for a taxable value total of \$19,175,353,217. The Town reduced the millage rate to 3.0681 resulting in an increase in tax revenue of \$1,679,343. In FY21, taxable value increased by 4.68% to \$20,072,463,151.

Per capita personal income for the Town of Palm Beach is \$141,348, which is well above the state and national average. In preparation for Refunding bonds issued on January 8, 2020, Moody's and Standard and Poor's affirmed the Town's "AAA" general obligation ratings and the Aa1/AAA ratings for the Revenue Bonds. The Town's conservative financial policies and strong management of its financial resources were recognized.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

For the Year

During fiscal year 2020 the following accomplishments occurred:

- Completed construction of the Mandel Recreation Center. The project was finished and the center opened in December 2019. The project was two-thirds funded by donations by the Mandel Foundation and the Friends of Recreation. The Town contributed the balance of the funding.
- The Town made an additional contribution of \$5,420,000 to the pension plan to lower the unfunded liability.
- Completed D16-D18 Pump Station Improvements.
- Began demolition and construction of the new Town marina. The new marina will serve the mega-yacht market and is expected to open in the fall of 2021. The total budget for the project is over \$38 million. A \$31,000,000 loan was secured and grant funding from the Florida Inland Navigation District has been received. The cost of the bulkhead portion of the project was funded through the Coastal Projection Fund.
- Completed Phase 2 North construction of the Townwide Underground Utility Project with Phase 2 South and Phase 3 North construction well underway. Phase 3 South and Phase 4 North will begin in FY21.
- Renourishment of the Mid-Town beach was completed, with partial funding from FEMA for storm related damage.

For the Future

The Palm Beach County economy continued to improve and property values in Palm Beach increased by 4.68% for FY21. The Town increased property tax revenue by \$1,154,619 and decreased the millage rate 2.34% to 2.9962.

The FY21 budget reflected a decrease of 4.18% from the FY20 budget. A portion of the decrease was due to the creation of the new Building Enterprise Fund which was established to allocate costs and revenues associated with building permits and to allow for greater transparency as required by the State of Florida. The remainder of the decrease was due to savings generated from refinancing older debt

issues and a reduction in the transfer to the Coastal Fund due to receipt of Federal Grants for beach renourishment.

The Town-wide eight phase utility undergrounding project is continuing. Phase 3 South and 4 North construction will begin during 2021. Design for Phases 5, 6, 7 and 8 are all underway.

Renourishment of Phipps Ocean Park/Reach 7 beaches will be completed in FY21. A portion of this project will be funded through a FEMA grant.

Financial Policies

The Town has formally adopted other financial policies including reserve policies, contingency policies, budgetary control, debt management, and a revenue shortfall plan. The establishment of specific reserve policies is an important part of prudent financial management. Reserve policies reduce ambiguity and guide the creation, maintenance and use of resources for financial stabilization purposes. The Town maintains a minimum level of unassigned fund balance of 25% of general fund operating expenditures. This provides the Town with 90 days of working capital in the event of an emergency. The ending unassigned fund balance of \$29,628,725 as of September 30, 2020, represents 43.5% of FY21 general fund operating expenditures.

Long Term Financial Planning

Since FY2004, Town staff has prepared a Long-Term Financial Plan. The Town prepares annual updates of the long-term financial plan that encompass a 10 year time horizon. The plan also includes trend analysis and forecasts for all budgeted funds and a detailed analysis of Town Reserves. Copies of the Long-Term Financial Plan can be found on the Town's website.

COVID-19 Pandemic

On March 18, 2020, the Town of Palm Beach closed most operations due to the pandemic. Police, Fire-Rescue and most Public Works operations continued through the shutdown. The Town began to reopen facilities in late April and were completely reopened by August. During the closure, revenues from recreation activities, parking fees and fines, and state sales tax revenues declined. By the end of the fiscal year, most revenues recovered. Since the pandemic began, we have spent a total of \$227,038 on PPE, technology improvements, remote communication software and equipment, Plexiglas dividers, sanitizing of Town offices, signage, employee COVID testing, public notices and other critical costs. The Town received CARES Act reimbursements totaling \$201,409.

The Town also qualified for reimbursement for payroll taxes related to paid leave by employees who were unable to work due to quarantine or isolation related to COVID-19 including caring for family members or dependents. This reimbursement amounted to \$7,380.

Other Information

Independent Audit: State Statutes require an annual audit by independent certified public accountants. The accounting firm of Marcum LLP performed this audit for fiscal year 2020. The auditor's report is included in the financial section of this report

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Palm Beach for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019. This was the 32st consecutive year the Town has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. The contents must conform to program standards. Such reports must satisfy both U.S. generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The Town believes the current report continues to conform to the Certificate of Achievement Program requirements, and we are therefore submitting this year's report to the GFOA.

The Town also received the GFOA Award for Distinguished Budget Presentation for the Town's budget for the fiscal year ended September 30, 2020.

Acknowledgements: The preparation of the Comprehensive Annual Financial Report was made possible by the efficient and dedicated services of the entire staff of the Finance Department. Each member of the department has our genuine appreciation for the contributions made in the preparation of this report. In addition, we acknowledge the efforts of our independent auditors, Marcum LLP, for their professional work and assistance in producing this report.

We also are grateful to the Mayor and Town Council for their leadership and to the Citizens of Palm Beach for their support in ensuring the financial operations of the Town are conducted in a sound and conservative manner, thus assuring the Town a high level of financial security.

Respectfully submitted,



Kirk Blouin
Town Manager



Jane Le Clairche, CPA
Finance Director

Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Palm Beach
Florida**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO



TOWN OF PALM BEACH ORGANIZATIONAL STRUCTURE

CITIZENS OF PALM BEACH

ELECT



MAYOR
Danielle H. Moore

TOWN COUNCIL



PRESIDENT
Margaret A. Zeidman



PRESIDENT PRO-TEM
Bobbi Lindsay



Julie Araskog



Ted Cooney



Lew Crampton

APPOINTS



TOWN ATTORNEY
John C. Randolph



TOWN MANAGER
Kirk Blouin

**ADVISORY BOARD AND
COMMISSIONS**



**DEPUTY TOWN
MANAGER**
Jay Boodheshwar



**DIRECTOR OF
PLANNING, ZONING
AND BUILDING**
Wayne Bergman



POLICE CHIEF
Nicholas Caristo



DIRECTOR OF FINANCE
Jane Le Clairche



**ASSISTANT
TOWN MANAGER**
Carolyn Stone



**DIRECTOR OF PUBLIC
WORKS**
H. Paul Brazil



FIRE-RESCUE CHIEF
Darrel Donatto

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Palm Beach, Florida as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Palm Beach, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Palm Beach, Florida as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, the budgetary comparison data on pages 126 through 131, the pension schedules on pages 132 through 139, and the other postemployment benefits plan schedules on pages 140 through 142 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Palm Beach, Florida's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, debt service requirements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, the schedule of expenditures of federal awards, and debt service requirements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of expenditures of federal awards, and debt service requirements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2021 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Marcum LLP

West Palm Beach, FL
April 30, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Palm Beach, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the Town of Palm Beach for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

The information contained within this Management's Discussion and Analysis (MD&A) is only a component of the entire financial statement report. Readers should take time to read and evaluate all sections of the report, including the Notes to Financial Statements and the Required Supplementary Information that is provided in addition to this MD&A.

Financial Highlights

1. The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$207,667,321 (net position).
2. At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$143,837,154, a decrease of \$9,374,691 in comparison with the prior year. The decrease is due to expenditures related to the Townwide Underground Utility Project and the Mid-Town Beach Restoration Project. Approximately 19% of the total amount is available for spending at the Town's discretion (unassigned fund balance).
3. At the end of the current fiscal year governmental unassigned fund balance is \$27,721,307.
4. The Town's total government-wide revenue was \$112,503,934, while total expenses were \$116,025,483.
5. Governmental Activities generated \$104,695,909 in revenue (including transfers in) with \$112,343,159 in expenses.
6. Business-type Activities generated \$8,032,838 in revenue and \$224,813 in transfers out with \$3,682,325 in expenses.
7. The Town's long-term debt increased by \$33,230,000 during the current fiscal year due to the issuance of the 2020 Marina Loan and the refinancing of the 2010A Bond and the 2013 Bond less principal payments made during the year.

Overview of the Financial Statements

The Town's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also includes other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Palm Beach's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town of Palm Beach's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, public safety, physical environment, transportation, economic environment, and culture and recreation. The business-type activities include the marina and golf course.

The Town's government-wide financial statements are presented on pages 15-16 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Palm Beach, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Palm Beach can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

The Town has three types of funds:

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and *governmental activities*.

The Town of Palm Beach maintains thirteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for the General Fund, Townwide Undergrounding Assessment Fund, and the Beach Restoration Project Fund, all of which are considered major funds. Data for the other ten governmental funds are combined into a single,

aggregated presentation. Individual fund data for each of these non-major governmental funds is presented in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 17-20 of this report.

Proprietary funds. The Town of Palm Beach maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town of Palm Beach has two enterprise funds to account for the Town Docks and the Par 3 Golf Course activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town of Palm Beach's various functions. The Town of Palm Beach uses internal service funds to account for its self-insurance health fund, self-insurance risk fund, and equipment replacement fund. Because these services predominately benefit governmental rather than business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Town Docks and Par 3 Golf Course Enterprise Funds (enterprise funds) and the internal service funds, which are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the combining financial statements elsewhere in this report.

The proprietary fund financial statements can be found on pages 21-25 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Palm Beach's own programs. The Town's fiduciary funds includes the Retirement Funds and the OPEB Trust Fund. The accounting used for fiduciary funds is much like that used for proprietary funds. Fiduciary fund financial statements consist of a statement of fiduciary net position and a statement of changes in fiduciary net position.

The Town's fiduciary fund financial statements are presented on pages 26-27.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 28-125 of this report.

Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information containing a comparison between the Town's adopted budget and actual financial results for the General Fund and Townwide Undergrounding Assessment Fund, schedules relating to the Town's retirement plan for the three employee groups, and schedules relating to the Town's other postemployment benefits plan. The required supplementary information can be found on pages 126-142 of this report.

Combining financial statements referred to earlier in connection with non-major governmental funds, internal service funds and fiduciary funds are presented immediately following the required

supplementary information. Combining and individual fund statements and schedules can be found on pages 143-157 of this report.

Debt service requirements are detailed on pages 158-165 of this report.

The statistical section contains information on financial trends, revenue capacity, debt capacity, demographic and economic information and operating information. These schedules can be found on pages 166-188 of this report.

Government-wide Financial Analysis

Net Position. Below, is a summary of the fiscal year 2020 Statement of Net Position found on page 15 and comparative information for fiscal year 2019.

Town of Palm Beach, Florida						
Net Position						
September 30, 2020 and 2019						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and other assets	\$ 283,384,075	\$ 284,837,669	\$ 36,214,440	\$ 7,834,298	\$ 319,598,515	\$ 292,671,967
Capital assets	193,948,693	194,935,014	22,487,583	13,763,955	216,436,276	208,698,969
Total Assets	<u>477,332,768</u>	<u>479,772,683</u>	<u>58,702,023</u>	<u>21,598,253</u>	<u>536,034,791</u>	<u>501,370,936</u>
Deferred Outflows of						
Resources	<u>20,160,351</u>	<u>20,130,742</u>	<u>433,215</u>	<u>438,358</u>	<u>20,593,566</u>	<u>20,569,100</u>
Liabilities						
Current liabilities	16,762,718	14,566,526	2,352,005	1,103,698	19,114,723	15,670,224
Long-term liabilities	281,110,674	289,839,474	33,048,406	2,113,930	314,159,080	291,953,404
Total Liabilities	<u>297,873,392</u>	<u>304,406,000</u>	<u>35,400,411</u>	<u>3,217,628</u>	<u>333,273,803</u>	<u>307,623,628</u>
Deferred Inflows of						
Resources	<u>14,839,966</u>	<u>3,070,415</u>	<u>847,267</u>	<u>57,123</u>	<u>15,687,233</u>	<u>3,127,538</u>
Net Position						
Net investment in						
capital assets	57,421,514	80,988,015	12,831,232	13,620,325	70,252,746	94,608,340
Restricted	111,483,275	104,925,150	781,137	20,636	112,264,412	104,945,786
Unrestricted	<u>15,874,972</u>	<u>6,513,845</u>	<u>9,275,191</u>	<u>5,120,899</u>	<u>25,150,163</u>	<u>11,634,744</u>
Total Net Position	<u>\$ 184,779,761</u>	<u>\$ 192,427,010</u>	<u>\$ 22,887,560</u>	<u>\$ 18,761,860</u>	<u>\$ 207,667,321</u>	<u>\$ 211,188,870</u>

Net position may serve over time as a useful indicator of a government's financial position. At September 30, 2020, the Town's assets plus deferred outflows exceeded liabilities plus deferred inflows by \$207,667,321. Total net position for the fiscal year decreased by \$3,521,549 as a result of a \$7,647,250 decrease in governmental activities offset by an increase of \$4,125,700 in business-type activities. Unrestricted net position, the portion of net position that can be used to finance the day-to-day operations of the Town, totaled \$25,150,163, reflecting an increase in the government activities of \$9,361,127 and an increase in the business type activities of \$4,154,292.

Net investment in capital assets (e.g., land, buildings, improvements other than buildings, equipment infrastructure and construction in progress) less any related debt used to acquire those assets that is still outstanding and any unspent bond proceeds total \$70,252,746. The Town of Palm Beach uses those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town of Palm Beach's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Change in Net Position: Below is a table summarizing the changes in net position for the year ended September 30, 2020, as compared to September 30, 2019.

Town of Palm Beach, Florida
Changes in Net Position
For the Fiscal Years Ended September 30, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenue						
Program revenue:						
Changes for services	\$ 27,635,180	\$ 20,107,291	\$ 7,762,418	\$ 6,572,118	\$ 35,397,598	\$ 26,679,409
Operating grants and contributions	2,215,731	1,353,937	--	--	2,215,731	1,353,937
Capital grants and contributions	5,603,877	3,699,484	--	--	5,603,877	3,699,484
General revenue:						
Property taxes	56,817,697	54,883,747	--	--	56,817,697	54,883,747
Infrastructure sales tax	--	623,176	--	--	--	623,176
Local option gas tax	315,146	353,375	--	--	315,146	353,375
Franchise fees	2,176,528	2,226,941	--	--	2,176,528	2,226,941
Utility service taxes	6,052,180	5,945,986	--	--	6,052,180	5,945,986
Business tax receipts	813,903	773,039	--	--	813,903	773,039
Intergovernmental	1,580,805	1,023,012	--	--	1,580,805	1,023,012
Investment income	6,841,308	8,444,652	268,115	473,895	7,109,423	8,918,547
Miscellaneous	713,748	1,124,079	--	--	713,748	1,124,079
Gain/(loss) on disposal of assets	(6,295,007)	--	2,305	--	(6,292,702)	--
Insurance recoveries	--	538,042	--	--	--	538,042
Total Revenue	<u>104,471,096</u>	<u>101,096,761</u>	<u>8,032,838</u>	<u>7,046,013</u>	<u>112,503,934</u>	<u>108,142,774</u>
Expenses						
General government	30,898,651	23,618,964	--	--	30,898,651	23,618,964
Public safety	30,520,971	29,967,201	--	--	30,520,971	29,967,201
Physical environment	38,977,270	33,599,598	--	--	38,977,270	33,599,598
Transportation	3,399,432	1,347,157	--	--	3,399,432	1,347,157
Economic environment	327,464	296,528	--	--	327,464	296,528
Culture and recreation	3,589,831	3,429,596	--	--	3,589,831	3,429,596
Interest on long-term debt	4,629,539	6,726,860	--	--	4,629,539	6,726,860
Town Docks & Golf Course	--	--	3,682,325	3,543,376	3,682,325	3,543,376
Total Expenses	<u>112,343,158</u>	<u>98,985,904</u>	<u>3,682,325</u>	<u>3,543,376</u>	<u>116,025,483</u>	<u>102,529,280</u>
Change in Net Position Before Transfers	(7,872,062)	2,110,857	4,350,513	3,502,637	(3,521,549)	5,613,494
Transfers	<u>224,813</u>	<u>14,564,120</u>	<u>(224,813)</u>	<u>(14,564,120)</u>	<u>--</u>	<u>--</u>
Change in Net Position	(7,647,249)	16,674,977	4,125,700	(11,061,483)	(3,521,549)	5,613,494
Net Position - Beginning of Year	<u>192,427,010</u>	<u>175,752,033</u>	<u>18,761,860</u>	<u>29,823,343</u>	<u>211,188,870</u>	<u>205,575,376</u>
Net Position - End of Year	<u>\$ 184,779,761</u>	<u>\$ 192,427,010</u>	<u>\$ 22,887,560</u>	<u>\$ 18,761,860</u>	<u>\$ 207,667,321</u>	<u>\$ 211,188,870</u>

The Town's combined net position decreased by \$3,521,550 during 2020. This decrease can be attributed to a \$7,647,250 decrease in governmental activities offset by an increase of \$4,125,700 in business-type activities.

Financial Analysis of the Town as a Whole

Governmental funds. The fund financial statements for the governmental funds are provided on pages 17-20. The focus of the Town of Palm Beach's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Palm Beach's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the Town of Palm Beach's governmental funds reported combined ending fund balances of \$143,837,154, which decreased by \$9,374,691 from September 30, 2019. This decrease was primarily due to expenditures for the Townwide Undergrounding Assessment project and Mid-Town Beach renourishment project expenditures from the Beach Restoration Project Fund.

The following schedule presents a summary of all governmental fund revenues for the fiscal year ended September 30, 2020, and the amount and percentage of increases and decreases in relation to prior year revenues:

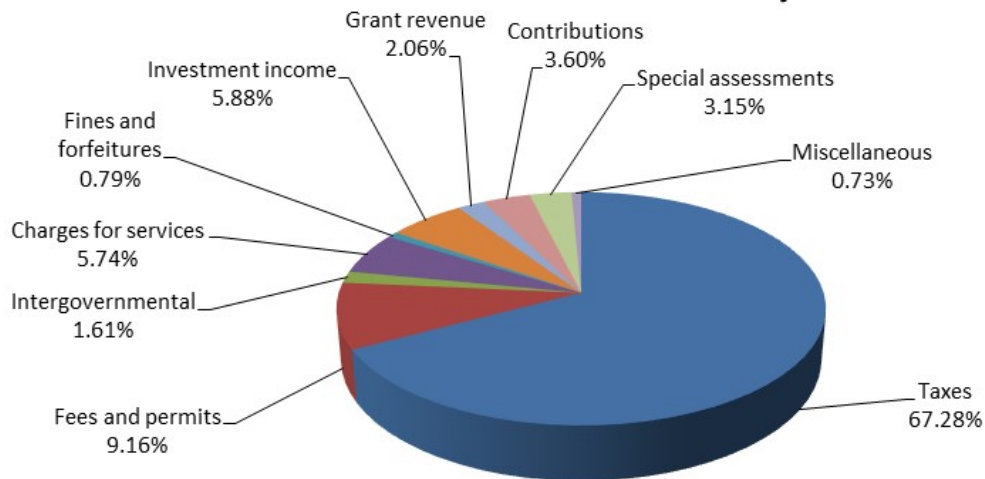
Town of Palm Beach, Florida Governmental Funds Revenues For the Fiscal Years Ended September 30, 2020					
Revenue	2020	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)	
Taxes	\$ 66,175,454	67.28%	\$ 1,992,366	3.10%	
Fees and permits	9,010,686	9.16%	(2,115,675)	-19.01%	
Intergovernmental	1,580,805	1.61%	(129,056)	-7.55%	
Charges for services	5,648,639	5.74%	495,860	9.62%	
Fines and forfeitures	780,975	0.79%	(135,060)	-14.74%	
Investment income	5,786,543	5.88%	(1,183,003)	-16.97%	
Grant revenue	2,021,348	2.06%	(4,274,497)	-67.89%	
Contributions	3,539,029	3.60%	(800,587)	-18.45%	
Special assessments	3,102,131	3.15%	317,597	11.41%	
Miscellaneous	713,748	0.73%	(549,873)	-43.52%	
Total Revenue	\$ 98,359,358	100.00%	\$ (6,381,928)	-6.09%	

The most significant changes in revenue are described below:

- Property tax revenue increased as a result of higher property values.
- Fee and permit revenue decreased due to a lower level of building permit activity from a record high in FY19.
- Intergovernmental revenue recorded a decrease due to lower sales tax collections due to the COVID shutdown and lower revenues received from the 1-cent sales tax to be used for capital projects.
- Charges for services increased primarily due to higher police special detail revenue from a few large recurring new details.

- Fine and forfeiture income decreased due to decreased revenue from parking ticket and code enforcement fines due to the pandemic shutdown.
- Investment income decreased due to lower interest rates.
- Grant revenue decreased due to grants received in the prior year for beach projects.
- Contributions decreased because the final donations received for the Mandel Recreation Center reconstruction project were less than the prior year.
- Special assessment revenue increased due to higher Townwide underground utility assessment revenue, which included prepaid assessments and higher Worth Avenue maintenance assessments.
- Miscellaneous revenue decreased due to the non-recurring receipt in FY19 of a reimbursement from FPL related to the Underground Utility project.

Governmental Activities - Revenues by Source



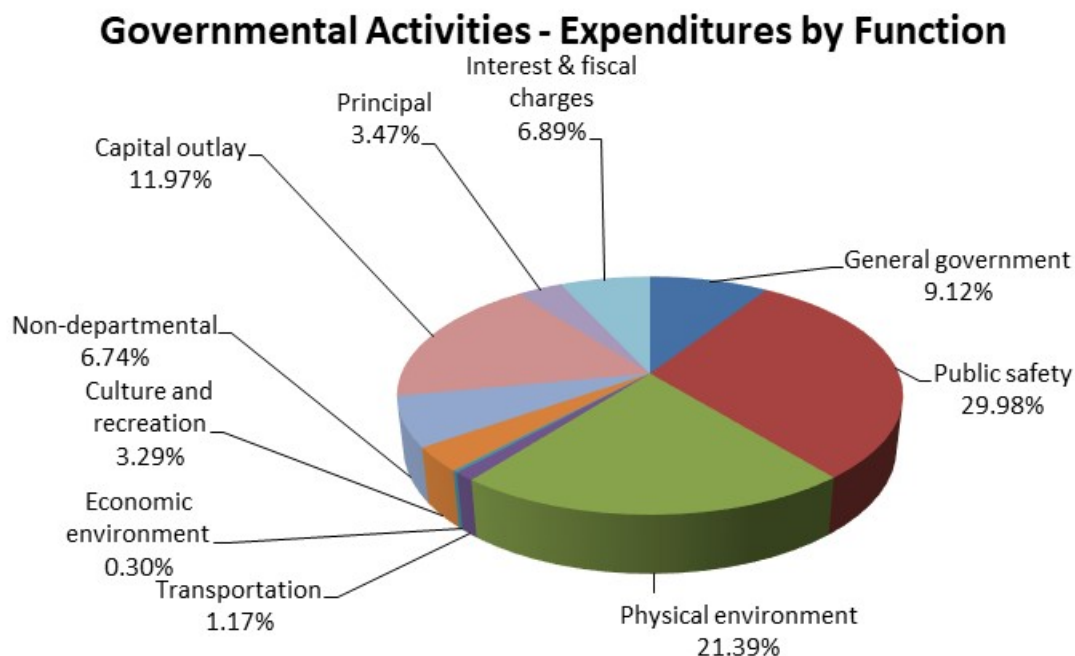
The following schedule presents a summary of all governmental fund expenditures for the fiscal year ended September 30, 2020, and the percentage of increases and decreases in relation to prior year amounts:

Town of Palm Beach, Florida
Governmental Funds Expenditures
For the Fiscal Years Ended September 30, 2020

Expenditures	2020	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Current				
General government	\$ 9,910,235	9.12%	\$ (119,048)	-1.19%
Public safety	32,575,116	29.98%	2,516,165	8.37%
Physical environment	23,242,395	21.39%	997,967	4.49%
Transportation	1,272,189	1.17%	201,668	18.84%
Economic environment	327,464	0.30%	30,936	10.43%
Culture and recreation	3,573,250	3.29%	500,116	16.27%
Non-departmental	7,324,441	6.74%	(4,110,304)	-35.95%
Capital Outlay	19,173,640	17.65%	2,594,614	15.65%
Debt Service				
Principal	3,775,000	3.47%	415,000	12.35%
Interest & fiscal charges	7,482,108	6.89%	736,408	10.92%
Total Expenditures	<u>\$ 108,655,838</u>	<u>100.00%</u>	<u>\$ 3,763,522</u>	<u>3.59%</u>

The reasons for the major increases and decreases in expenditures are as follows:

- General government expenditures decreased due to cuts to personnel expenditures related to a continued hiring freeze.
- Public Safety costs increased due to overtime paid for special assignments, the hiring of three additional firefighters, and costs related to a compensation and benefit study resulting in improved pension benefits and salary increases.
- Physical environment costs increased due to increased spending for the year in the Townwide underground fund and increased contractual costs for landscaping, facility maintenance, sanitary and sewer treatment.
- Transportation expenditures increased due to increased capital expenditures.
- Economic environment expenditures increased due to higher costs in the Worth Avenue Special Assessment District.
- Culture and recreation expenditures increased due to increased operating costs related to the opening of the Mandel Recreation Center which was closed in FY19 for construction.
- Capital outlay increased due to an increase in expenditures related to the Mid-Town Beach renourishment project.
- Debt service payments increased due to the debt service related to the General Obligation



bonds for the Townwide Underground Utility Project.

General Fund. The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$29,628,725 an increase of \$3,088,522 while the total fund balance was \$35,158,613. The total fund balance of the General Fund increased by \$2,968,598. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total General Fund expenditures. Unassigned fund balance represents 36% of total General Fund expenditures including transfers out.

The assigned fund balance of the Beach Restoration Fund is \$32,351,493. These funds have been accumulated for coastal protection projects.

The Townwide Undergrounding Assessment Fund has restricted fund balances of \$57,855,306. These funds will be used for project costs.

Other governmental funds, which include debt service, special revenue, and capital projects funds had restricted fund balances totaling \$3,541,586 and assigned fund balances of \$16,354,430 for capital projects. The negative unassigned fund balance of \$1,907,418 is related to the special revenue fund related to the neighborhood underground projects that were completed prior to the Townwide program. These neighborhood assessments are being paid down over time reducing the negative unassigned fund balance.

Proprietary Funds. The Town of Palm Beach's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The enterprise funds of the Town consist of the Town Docks Enterprise Fund and the Par 3 Golf Course Enterprise Fund.

Unrestricted net position of the Town Docks Enterprise Fund was \$10,343,912 at September 30, 2020. Unrestricted net position for the Par 3 Golf Course Enterprise fund was (\$1,339,105) at September 30, 2020. The unrestricted net position for the internal service funds totaled \$33,185,549.

General Fund Budgetary Highlights

The annual General Fund budget is adopted after two public hearings and approval of the Town Council. Any amendments that would exceed the original budget at the fund level would require a formal budget amendment requiring an ordinance and two readings by the Town Council. The FY2020 budget was increased by the amount of commitments (unpaid purchase orders) from the prior year. Funds were transferred from an appropriated General Fund contingency account to program accounts in the budget to provide for unanticipated expenditures in accordance with specific Town Council authorizations.

Actual revenues, excluding transfers, were \$1,939,750 more than the final budget due to higher than anticipated revenues for ad valorem, building permits, public safety, and grant revenues. Actual expenditures were \$3,705,267 less than the final budget due to personnel vacancies and other cost containment measures.

Capital Assets and Debt Administration

Capital Assets

Capital assets are those assets (capital assets and infrastructure) that are used in the performance of the Town's functions. As of September 30, 2020, net capital assets of governmental activities totaled \$193,948,693 and the net capital assets of the business-type activities totaled \$22,487,583 (both net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, equipment, infrastructure and construction in progress.

A summary of the Town of Palm Beach's capital assets (net of depreciation) can be found on the following page. Additional information on the Town's capital assets can be found in Note D to the financial statements.

Town of Palm Beach, Florida
Capital Assets
September 30, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Net Capital Assets						
Land	\$ 10,566,323	\$ 10,566,323	\$ 5,051,527	\$ 5,051,527	\$ 15,617,850	\$ 15,617,850
Construction in Progress	3,805,422	24,762,503	10,409,364	1,254,104	14,214,786	26,016,607
Buildings	63,503,878	48,539,984	2,519,223	2,596,146	66,023,101	51,136,130
Improvements Other Than Buildings	4,052,782	4,045,409	4,155,880	4,458,046	8,208,662	8,503,455
Equipment	9,567,384	10,255,146	351,589	404,132	9,918,973	10,659,278
Infrastructure	102,452,904	96,765,649			102,452,904	96,765,649
Intangible Assets						
Total Net Capital Assets	<u>\$ 193,948,693</u>	<u>\$ 194,935,014</u>	<u>\$ 22,487,583</u>	<u>\$ 13,763,955</u>	<u>\$ 216,436,276</u>	<u>\$ 208,698,969</u>

Major capital projects completed during the fiscal year included the following:

- The Mandel Recreation Center.
- The D16-D18 Pump Station Improvements
- The demolition and construction began on the Town marina and is reflected in the construction in progress section above.
- Renourishment of the Mid-Town beach.

Debt Administration

As of September 30, 2020, the Town had \$140,635,000 par value in revenue bonds outstanding representing an increase of \$34,220,000 due to the addition of the marina construction loan and the net effect of the refinancing of the 2010A and 2013 Bonds. Outstanding General Obligation Bonds totaled \$54,360,000 at par value with \$990,000 in principal payments made during FY20. The debt outstanding as of the end of the fiscal year was secured by various revenue sources.

The debt position of the Town is summarized below and more fully explained in Note 7 to the financial statements found on page 67.

Town of Palm Beach, Florida
Outstanding Debt
September 30, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Debt						
Revenue Bonds Payable - Par Value	\$ 109,635,000	\$ 106,415,000	\$ 31,000,000	\$	\$ 140,635,000	\$ 106,415,000
General Obligation Bonds Payable - Par Value	54,360,000	55,350,000			54,360,000	55,350,000
Total Debt	<u>\$ 163,995,000</u>	<u>\$ 161,765,000</u>	<u>\$ 31,000,000</u>	<u>\$</u>	<u>\$ 194,995,000</u>	<u>\$ 161,765,000</u>

The Town of Palm Beach maintains an AAA issuer's rating by both Moody's and Standard & Poor's and the Revenue Bonds were recently upgraded from AA+ to AAA by Standard and Poor's and Moody's maintained the Aa1 rating.

Economic Factors and Next Year's Budgets and Rates

For FY2021, the Town Council adopted a General Fund budget, including transfers out, of \$80,915,573 representing a 4.18% decrease from FY2020. The FY2021 budget includes an increase in property tax revenue of \$1,154,619. All building permit revenues and expenditures were transferred from the General Fund to the new Building Enterprise Fund. This was

implemented to allow for greater transparency as required by the State of Florida. Most of the decrease in the General Fund budget was due to these transfers. The transfer to the Beach Restoration Project Fund was decreased by \$1,743,211 due to the award of Federal Grants for beach restoration projects. The taxable value of property increased by 4.68% for FY2021 and the Town's millage rate was reduced to 2.9962. The Town will began the demolition and construction of the new Town Marina in May 2020. The project is expected to take 18 months and the new marina is expected to open in the fall of 2021.

General economic conditions in the State of Florida are stronger than expected. Tourism has increased since the pandemic shutdowns and the real estate market and property values have been increasing State wide due to the influx of new residents.

The Town has annually prepared a Long-Term Financial Plan. Copies are available on the Town's website.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability. Questions concerning information provided in this report or requests for additional financial information should be directed to:

**Finance Department
Town of Palm Beach
360 South County Road
Palm Beach, FL 33480
561-838-5444
www.townofpalmbeach.com**

FINANCIAL STATEMENTS

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

	Governmental Activities	Business- type Activities	Total
Assets			
Cash and cash equivalents	\$ 60,221	\$ 1,000	\$ 61,221
Investments	12,531,837	--	12,531,837
Equity in pooled cash and investments	170,899,241	32,293,321	203,192,562
Accounts receivable, net	1,099,867	11,778	1,111,645
Assessments receivable	70,941,004	--	70,941,004
Interest receivable	137,296	17,859	155,155
Due from other governments	1,240,746	2,468,506	3,709,252
Internal balances	(270,384)	270,384	--
Inventory	362,565	--	362,565
Prepays	837,947	15,455	853,402
Net OPEB asset	11,198,900	781,137	11,980,037
Investment in joint venture	12,775,772	--	12,775,772
Equity in pooled cash and investments - restricted	1,569,063	355,000	1,924,063
Capital assets			--
Land	10,566,323	5,051,527	15,617,850
Construction in progress	3,805,422	10,409,364	14,214,786
Capital assets being depreciated and amortized, net	179,576,948	7,026,692	186,603,640
Total Assets	<u>477,332,768</u>	<u>58,702,023</u>	<u>536,034,791</u>
Deferred Outflows of Resources			
Unamortized loss on refunding	3,955,361	--	3,955,361
Pension related items	13,239,378	388,427	13,627,805
OPEB related items	2,965,612	44,788	3,010,400
Total Deferred Outflows of Resources	<u>20,160,351</u>	<u>433,215</u>	<u>20,593,566</u>
Liabilities			
Accounts payable and contracts payable	4,358,037	1,780,711	6,138,748
Accrued liabilities	2,901,326	189,843	3,091,169
Payable from restricted assets			
Accounts and contracts payable	1,322,538	355,000	1,677,538
Accrued interest payable	1,584,269	--	1,584,269
Unearned revenue	1,420,089	--	1,420,089
Long-term liabilities			
Due within one year	5,176,459	26,451	5,202,910
Due in more than one year	281,110,674	33,048,406	314,159,080
Total Liabilities	<u>297,873,392</u>	<u>35,400,411</u>	<u>333,273,803</u>
Deferred Inflows of Resources			
Business tax receipts	539,701	--	539,701
Pension related items	2,980,494	106,471	3,086,965
OPEB related items	11,319,771	740,796	12,060,567
Total Deferred Inflows of Resources	<u>14,839,966</u>	<u>847,267</u>	<u>15,687,233</u>
Net Position			
Net investment in capital assets	57,421,514	12,831,232	70,252,746
Restricted for:			
Debt service	1,832,524	--	1,832,524
Public safety	28,771	--	28,771
Capital projects	668,654	--	668,654
Townwide Undergrounding	96,742,789	--	96,742,789
Net OPEB asset	11,198,900	781,137	11,980,037
Special projects	1,011,637	--	1,011,637
Unrestricted	15,874,972	9,275,191	25,150,163
Total Net Position	<u>\$ 184,779,761</u>	<u>\$ 22,887,560</u>	<u>\$ 207,667,321</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Program Revenues			Net Revenue (Expense) and Changes in Net Position	
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Business-type Activities
Governmental Activities					
General government	\$ 30,898,652	\$ 19,951,281	\$ 1,059,803	\$ 487,851	\$ (9,399,717)
Public safety	30,520,971	3,588,914	65,273	--	--
Physical environment	38,977,270	1,450,455	--	1,771,380	--
Transportation	3,399,432	1,905,152	10,000	--	--
Economic environment	327,464	--	1,080,655	5,000	--
Culture and recreation	3,589,831	739,378	--	3,339,646	--
Interest on long-term debt	4,629,539	--	--	--	--
Total Governmental Activities	112,343,158	27,635,180	2,215,731	5,603,877	(76,888,370)
Business-type Activities					
Town Docks	988,621	5,429,988	--	--	4,441,367
Golf Course	2,196,475	2,332,430	--	--	135,955
Interest on long-term debt	497,229	--	--	--	(497,229)
Total Business-type Activities	3,682,325	7,762,418	--	--	4,080,093
Total	\$ 116,025,483	\$ 35,397,598	\$ 2,215,731	\$ 5,603,877	(72,808,277)
General Revenues					
Property taxes				56,817,697	56,817,697
Local option gas tax				315,146	315,146
Franchise taxes based on gross receipts				2,176,528	2,176,528
Utility service taxes				6,052,180	6,052,180
Business tax receipts				813,903	813,903
Intergovernmental revenue not restricted to specific programs				1,580,805	1,580,805
Investment income				6,841,308	7,109,423
Miscellaneous				713,748	713,748
Gain (loss) on disposal of assets				(6,295,007)	(6,292,702)
Transfers				224,813	--
Total General Revenue and Transfers				69,241,121	69,286,728
Change in Net Position				(7,647,249)	(3,521,549)
Net Position - Beginning				192,427,010	211,188,870
Net Position - Ending				\$ 184,779,761	\$ 207,667,321

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

**BALANCE SHEET
GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2020

	Major Governmental Funds				
	General Fund	Townwide Undergrounding Assessment Fund	Beach Restoration Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 5,400	\$ --	\$ --	\$ --	\$ 5,400
Equity in pooled cash and investments	24,443,437	59,806,517	33,544,709	19,857,561	137,652,224
Investments	12,531,837	--	--	--	12,531,837
Accounts receivable, net	1,042,566	--	--	50,222	1,092,788
Assessments receivable	--	70,941,004	--	--	70,941,004
Interest receivable	6,104	38,440	33,653	10,524	88,721
Due from other governments	829,779	21,777	192,051	197,139	1,240,746
Due from other funds	710,472	--	--	--	710,472
Inventory	362,565	--	--	--	362,565
Prepaid items	2,913	--	--	483,144	486,057
Equity in pooled cash and investments - restricted	932,640	--	--	636,423	1,569,063
Total Assets	\$ 40,867,713	\$ 130,807,738	\$ 33,770,413	\$ 21,235,013	\$ 226,680,877
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts and contracts payable	\$ 1,205,353	\$ 1,276,069	\$ 1,224,278	\$ 467,287	\$ 4,172,987
Accrued liabilities	1,063,791	3,110	2,591	--	1,069,492
Due to other funds	--	710,472	--	--	710,472
Advance from other funds	--	--	--	1,906,086	1,906,086
Payable from restricted assets	932,640	--	--	389,898	1,322,538
Unearned revenue	1,420,089	--	--	--	1,420,089
Total Liabilities	4,621,873	1,989,651	1,226,869	2,763,271	10,601,664
Deferred Inflows of Resources					
Business tax receipts	539,701	--	--	--	539,701
Unavailable revenue	547,526	21,777	192,051	--	761,354
Special assessments	--	70,941,004	--	--	70,941,004
Total Deferred Inflows of Resources	1,087,227	70,962,781	192,051	--	72,242,059
Fund Balances					
Non-spendable:					
Inventory	362,565	--	--	--	362,565
Prepaid items	2,913	--	--	483,144	486,057
Restricted for:					
Crime prevention	--	--	--	28,771	28,771
Special projects	--	--	--	1,011,637	1,011,637
Capital projects	--	--	--	381,083	381,083
Townwide undergrounding	--	57,855,306	--	--	57,855,306
Debt service	--	--	--	1,832,524	1,832,524
Worth avenue	--	--	--	287,571	287,571
Committed to:					
Compensated absences	2,703,693	--	--	--	2,703,693
Tennis	80,962	--	--	--	80,962
Assigned to:					
Subsequent year's expenditures	2,379,755	--	--	--	2,379,755
Capital projects	--	--	--	16,354,430	16,354,430
Beach restoration	--	--	32,351,493	--	32,351,493
Unassigned	29,628,725	--	--	(1,907,418)	27,721,307
Total Fund Balances	35,158,613	57,855,306	32,351,493	18,471,742	143,837,154
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,867,713	\$ 130,807,738	\$ 33,770,413	\$ 21,235,013	\$ 226,680,877

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Total Governmental Fund Balances	\$ 143,837,154
---	-----------------------

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	184,381,309
---	-------------

Revenue is recognized when earned in the government-wide statements regardless of when it is collected. Governmental funds recognize revenue when both measurable and available.

Unavailable revenue	71,702,358
---------------------	------------

Net OPEB asset created through funding of the employer contribution to the defined benefit OPEB plan is not recognized in the funds.	11,198,900
--	------------

Deferred inflows of resources related to OPEB are applicable to future periods and, therefore, are not reported in the governmental funds.

OPEB related deferred outflows	2,965,612
--------------------------------	-----------

OPEB related deferred inflows	(11,319,771)
-------------------------------	--------------

Investment in joint venture is not a financial resource and, therefore, is not reported in the funds.	12,775,772
---	------------

Internal service funds are used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	42,605,124
--	------------

The internal service funds have operated with cumulative positive income results over the years, primarily due to excess service charges to governmental funds.

The excess charges have reduced the total governmental fund balances reported above. Since internal service funds should operate at a breakeven basis, the cumulative excess charges are added back to the above fund balances.

	(270,384)
--	-----------

Long-term liabilities, including accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable	(163,995,000)
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Bond premiums	(10,952,010)
---------------	--------------

Deferred loss on refunding	3,955,361
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Accrued interest payable	(1,584,269)
--------------------------	-------------

Compensated absences	(3,466,205)
----------------------	-------------

Net pension liability	(102,530,983)
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Preservation of benefits pension liability	(1,207,586)
--	-------------

Accrued landfill closure and post-closure care costs	(3,505,764)
--	-------------

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.

Pension related deferred outflows	13,145,665
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Pension related deferred inflows	<u>(2,955,522)</u>
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Net Position of Governmental Activities	<u>\$ 184,779,761</u>
--	------------------------------

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Major Governmental Funds				
	General	Townwide	Beach	Nonmajor	Total
	Fund	Undergrounding	Restoration	Governmental	Governmental
	Fund	Assessment	Project	Funds	Funds
	Fund	Fund	Fund	Funds	Funds
Revenues					
Taxes	\$ 66,175,454	\$ --	\$ --	\$ --	\$ 66,175,454
Fees and permits	9,010,686	--	--	--	9,010,686
Intergovernmental	1,007,914	--	--	572,891	1,580,805
Charges for services	5,648,639	--	--	--	5,648,639
Fines and forfeitures	780,975	--	--	--	780,975
Investment earnings	696,607	3,570,170	1,042,431	477,335	5,786,543
Grant revenue	940,693	--	1,080,655	--	2,021,348
Contributions	--	--	--	3,539,029	3,539,029
Special assessments	--	1,771,380	--	1,330,751	3,102,131
Miscellaneous	479,155	234,593	--	--	713,748
Total Revenues	<u>84,740,123</u>	<u>5,576,143</u>	<u>2,123,086</u>	<u>5,920,006</u>	<u>98,359,358</u>
Expenditures					
Current:					
General government	9,685,883	--	--	224,352	9,910,235
Public safety	32,429,551	--	--	145,565	32,575,116
Physical environment	12,658,095	8,911,453	942,595	730,252	23,242,395
Transportation	892,693	--	--	379,496	1,272,189
Economic environment	--	--	--	327,464	327,464
Culture and recreation	3,573,250	--	--	--	3,573,250
Non-departmental	7,324,441	--	--	--	7,324,441
Capital outlay	164,038	--	14,574,161	4,435,441	19,173,640
Debt service:					
Principal	--	990,000	--	2,785,000	3,775,000
Interest and fiscal charges	--	2,408,350	--	5,073,758	7,482,108
Total Expenditures	<u>66,727,951</u>	<u>12,309,803</u>	<u>15,516,756</u>	<u>14,101,328</u>	<u>108,655,838</u>
Excess (Deficiency) of Revenues over Expenditures	<u>18,012,172</u>	<u>(6,733,660)</u>	<u>(13,393,670)</u>	<u>(8,181,322)</u>	<u>(10,296,480)</u>
Other Financing Sources (Uses)					
General obligation bond issued	--	--	--	53,390,000	53,390,000
General obligation bond premium	--	--	--	109,266	109,266
Payment to refunded bond escrow agent	--	--	--	(52,802,290)	(52,802,290)
Transfers in	25,000	644,450	6,520,211	10,147,833	17,337,494
Transfers out	(15,068,574)	--	(544,107)	(1,500,000)	(17,112,681)
Total Other Financing Sources (Uses)	<u>(15,043,574)</u>	<u>644,450</u>	<u>5,976,104</u>	<u>9,344,809</u>	<u>921,789</u>
Net Change in Fund Balances	<u>2,968,598</u>	<u>(6,089,210)</u>	<u>(7,417,566)</u>	<u>1,163,487</u>	<u>(9,374,691)</u>
Fund Balances - Beginning	<u>32,190,015</u>	<u>63,944,516</u>	<u>39,769,059</u>	<u>17,308,255</u>	<u>153,211,845</u>
Fund Balances - Ending	<u>\$ 35,158,613</u>	<u>\$ 57,855,306</u>	<u>\$ 32,351,493</u>	<u>\$ 18,471,742</u>	<u>\$ 143,837,154</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ (9,374,691)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Expenditures for capital assets	18,999,804
Less current year depreciation and amortization	(11,095,210)
Net book value of asset disposals	(6,254,329)
Loss of disposal in construction in progress	(1,817,652)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in investment in joint venture	2,003,414
Governmental funds report revenue when earned and available. However, the government-wide statements recognize revenue when earned, regardless of	
Grant revenues	(5,261,202)
The issuance of long-term debt provides current financial resources to governmental while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets of governmental activities.	
General obligation bonds issued	(53,390,000)
General obligation bond premium	(109,266)
Repayment of debt principal	3,775,000
Repayment with Refunding Proceeds	47,385,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Amortization of loss on refunding	(360,947)
Amortization of bond premiums	2,973,572
Amortization of bond discounts	(2,083)
Change in accrued interest payable	244,236
Change in compensated absences	(371,317)
Change in net pension liability and related deferred amounts	2,258,318
Change in preservation of benefits pension liability and related deferred amounts	(36,498)
Change in net OPEB asset and related deferred amounts	180,746
Change in accrued landfill closure and post-closure care costs	(114,446)
Internal service funds are used by management to charge the costs of property, liabilities, and workers compensation insurance, group health insurance and equipment replacement costs. The net revenues of certain activities of the internal services funds are reported within governmental activities.	
	<u>2,720,302</u>
Change in Net Position of Governmental Activities	<u>\$ (7,647,249)</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

SEPTEMBER 30, 2020

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Funds			
	Town Docks Fund	Golf Course Fund	Total	
Assets				
Current Assets				
Cash and cash equivalents	\$ --	\$ 1,000	\$ 1,000	\$ 54,821
Equity in pooled cash and investments	31,705,763	587,558	32,293,321	33,247,017
Accounts receivable	11,778	--	11,778	7,079
Due from other governments	2,468,506	--	2,468,506	--
Interest receivable	17,827	32	17,859	48,575
Prepaid expenses	8,150	7,305	15,455	351,890
Equity in pooled cash and investments - restricted	355,000	--	355,000	--
Total Current Assets	<u>34,567,024</u>	<u>595,895</u>	<u>35,162,919</u>	<u>33,709,382</u>
Noncurrent Assets				
Capital assets:				
Land	--	5,051,527	5,051,527	--
Construction in progress	10,409,364	--	10,409,364	--
Buildings	--	3,273,034	3,273,034	--
Improvements other than buildings	4,788,263	5,468,540	10,256,803	--
Equipment	35,314	908,036	943,350	22,465,769
	15,232,941	14,701,137	29,934,078	22,465,769
Less: accumulated depreciation	(3,677,660)	(3,768,835)	(7,446,495)	(12,898,385)
Total Capital Assets, Net	11,555,281	10,932,302	22,487,583	9,567,384
Advance to other funds	--	--	--	1,906,086
Net OPEB asset	238,544	542,593	781,137	--
Total Noncurrent Assets	<u>11,793,825</u>	<u>11,474,895</u>	<u>23,268,720</u>	<u>11,473,470</u>
Total Assets	<u>46,360,849</u>	<u>12,070,790</u>	<u>58,431,639</u>	<u>45,182,852</u>
Deferred Outflows of Resources				
Pension related items	103,978	284,449	388,427	93,713
OPEB related items	16,670	28,118	44,788	--
Total Deferred Outflows of Resources	<u>120,648</u>	<u>312,567</u>	<u>433,215</u>	<u>93,713</u>
Liabilities				
Current Liabilities				
Accounts payable and contracts payable	1,674,766	105,945	1,780,711	185,050
Accrued liabilities	178,244	11,599	189,843	1,831,834
Capital lease	--	--	--	58,197
Compensated absences payable	5,193	21,258	26,451	494
Payable from restricted - customer deposits	355,000	--	355,000	--
Total Current Liabilities	<u>2,213,203</u>	<u>138,802</u>	<u>2,352,005</u>	<u>2,075,575</u>
Noncurrent Liabilities				
Capital lease	--	--	--	47,718
Bonds payable	31,000,000	--	31,000,000	--
Compensated absences	8,238	55,238	63,476	41,919
Net pension liability	519,436	1,465,494	1,984,930	481,257
Total Noncurrent Liabilities	<u>31,527,674</u>	<u>1,520,732</u>	<u>33,048,406</u>	<u>570,894</u>
Total Liabilities	<u>33,740,877</u>	<u>1,659,534</u>	<u>35,400,411</u>	<u>2,646,469</u>
Deferred Inflows of Resources				
Pension related items	32,109	74,362	106,471	24,972
OPEB related items	227,125	513,671	740,796	--
Total Deferred Inflows of Resources	<u>259,234</u>	<u>588,033</u>	<u>847,267</u>	<u>24,972</u>
Net Position				
Net investment in capital assets	1,898,930	10,932,302	12,831,232	9,419,575
Restricted for net OPEB asset	238,544	542,593	781,137	--
Unrestricted	10,343,912	(1,339,105)	9,004,807	33,185,549
Total Net Position	<u>\$ 12,481,386</u>	<u>\$ 10,135,790</u>	<u>\$ 22,617,176</u>	<u>\$ 42,605,124</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

RECONCILIATION OF ENTERPRISE FUND NET POSITION TO BUSINESS-TYPE ACTIVITIES NET POSITION

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Amounts Reported for the Enterprise Funds

\$ 22,617,176

The Town uses internal service funds to charge the costs of risk management, group health insurance, and equipment replacement individual governmental and enterprise funds. The operating or loss of certain activities of internal service funds related to the enterprise funds are included with business-type activities in the government-wide statements.

The following reflects the consolidation of internal service fund related to the enterprise funds.

Current year adjustment

65,633

Cumulative prior year adjustments

204,751

Amounts Reported for the Business-type Activities

\$ 22,887,560

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Business-type Activities - Enterprise Funds			Governmental
	Major Funds			Activities
	Town Docks	Golf Course		Internal Services
	Fund	Fund	Total	Fund
Operating Revenues				
Golf fees and related revenue	\$ --	\$ 2,271,154	\$ 2,271,154	\$ --
Marina fees and related revenue	2,942,070	--	2,942,070	--
Charges for services	--	--	--	8,734,335
Grant revenue	2,468,506	--	2,468,506	--
Other operating revenue	660	14,395	15,055	126,380
Total Operating Revenues	<u>5,411,236</u>	<u>2,285,549</u>	<u>7,696,785</u>	<u>8,860,715</u>
Operating Expenses				
Personal services	298,580	767,730	1,066,310	312,015
Contractual services	203,392	400,497	603,889	84,502
Repairs and maintenance	26,291	232,350	258,641	--
Equipment rental	--	10,580	10,580	--
Materials and supplies	1,872	309,979	311,851	--
Utilities	260,925	84,778	345,703	--
Insurance	--	--	--	1,758,676
Claims	--	--	--	4,045,037
Claims adjustment	--	--	--	(142,158)
Depreciation and amortization	155,465	324,990	480,455	1,744,204
Other	42,096	65,571	107,667	120,822
Total Operating Expenses	<u>988,621</u>	<u>2,196,475</u>	<u>3,185,096</u>	<u>7,923,098</u>
Operating Income	<u>4,422,615</u>	<u>89,074</u>	<u>4,511,689</u>	<u>937,617</u>
Nonoperating Revenues (Expenses)				
Investment earnings	267,965	150	268,115	1,054,765
Insurance recoveries	--	--	--	348,589
Interest and fiscal charges	(497,229)	--	(497,229)	(2,209)
Gain/(loss) on disposal of assets	--	2,305	2,305	(40,678)
Total Nonoperating Revenues (Expenses)	<u>(229,264)</u>	<u>2,455</u>	<u>(226,809)</u>	<u>1,360,467</u>
Income Before Capital Contributions and Transfers	<u>4,193,351</u>	<u>91,529</u>	<u>4,284,880</u>	<u>2,298,084</u>
Capital contributions	--	--	--	487,851
Transfers out	--	(224,813)	(224,813)	--
Change in Net Position	<u>4,193,351</u>	<u>(133,284)</u>	<u>4,060,067</u>	<u>2,785,935</u>
Net Position - Beginning	<u>8,288,035</u>	<u>10,269,074</u>	<u>18,557,109</u>	<u>39,819,189</u>
Net Position - Ending	<u>\$ 12,481,386</u>	<u>\$ 10,135,790</u>	<u>\$ 22,617,176</u>	<u>\$ 42,605,124</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

RECONCILIATION OF ENTERPRISE FUND CHANGES IN NET POSITION TO BUSINESS-TYPE ACTIVITIES CHANGES IN NET POSITION

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Amounts Reported for the Enterprise Funds

\$ 4,060,067

The Town uses internal service funds to charge the costs of risk management, group health insurance, and equipment replacement to individual governmental and enterprise funds. The operating income or loss of certain activities of internal service funds related to the enterprise funds are included with business-type activities in the government-wide statements.

The following reflects the consolidation of internal service fund activities related to the enterprise funds.

Current year adjustment

65,633

Change in Net Position of Governmental Activities

\$ 4,125,700

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Major Funds			
	Town Docks Fund	Golf Course Fund	Total	
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 3,057,170	\$ 2,273,808	\$ 5,330,978	\$ --
Receipts from interfund services provided	--	--	--	9,101,188
Payments to employees	(301,809)	(768,788)	(1,070,597)	(294,323)
Payments to suppliers	(1,136,511)	(1,132,984)	(2,269,495)	(6,501,042)
Other receipts	660	14,395	15,055	126,380
Net Cash Provided by Operating Activities	<u>1,619,510</u>	<u>386,431</u>	<u>2,005,941</u>	<u>2,432,203</u>
Cash Flows from Noncapital Financing Activities				
Insurance recoveries	--	--	--	348,589
Transfers to other funds	--	(224,813)	(224,813)	--
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>--</u>	<u>(224,813)</u>	<u>(224,813)</u>	<u>348,589</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of property and equipment	(7,574,422)	(48,821)	(7,623,243)	(509,020)
Proceeds from sale of assets	--	2,305	2,305	30,923
Proceeds from issuance of debt	31,000,000	--	31,000,000	--
Lease payment paid	--	--	--	(34,024)
Interest paid	(322,854)	--	(322,854)	(2,209)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>23,102,724</u>	<u>(46,516)</u>	<u>23,056,208</u>	<u>(514,330)</u>
Cash Flows from Investing Activities				
Investment income received	251,306	186	251,492	1,053,020
Net Increase in Cash	24,973,540	115,288	25,088,828	3,319,482
Cash - Beginning	<u>7,087,223</u>	<u>473,270</u>	<u>7,560,493</u>	<u>27,297,035</u>
Cash - Ending	<u>\$ 32,060,763</u>	<u>\$ 588,558</u>	<u>\$ 32,649,321</u>	<u>\$ 30,616,517</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating income	\$ 4,422,615	\$ 89,074	\$ 4,511,689	\$ 937,617
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	155,465	324,990	480,455	1,744,204
Changes in net pension liability and related deferred amounts	8,503	535,537	544,040	6,531
Changes in net OPEB asset and related deferred amounts	(4,012)	(525,286)	(529,298)	--
Changes in operating assets and liabilities:				
(Increase) decrease in accounts receivable	12,400	2,654	15,054	8,515
(Increase) decrease in from other governments	(2,468,506)	--	(2,468,506)	--
(Increase) decrease in from other funds	--	--	--	358,338
(Increase) decrease in prepaid expenses	5,328	(433)	4,895	(190,216)
Increase (decrease) in accounts payable	(71,797)	(30,568)	(102,365)	(304,200)
Increase (decrease) in accrued liabilities	(273)	1,772	1,499	(139,747)
Increase (decrease) in customer deposits	102,700	--	102,700	--
Increase (decrease) in unearned revenue	(535,193)	--	(535,193)	--
Increase (decrease) in compensated absences payable	(7,720)	(11,309)	(19,029)	11,161
Net Cash Provided by Operating Activities	<u>\$ 1,619,510</u>	<u>\$ 386,431</u>	<u>\$ 2,005,941</u>	<u>\$ 2,432,203</u>
Noncash Activities				
Noncash acquisition of capital assets	\$ 1,580,840	\$ --	\$ --	\$ --
Donated capital assets	\$ --	\$ --	\$ --	\$ 487,851
Insurance claims adjustment	\$ --	\$ --	\$ --	\$ (142,158)

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

SEPTEMBER 30, 2020

	<u>Trust Funds</u>
Assets	
Cash and cash equivalents	\$ 1,870,737
Interest and dividends receivable	176,087
Due from broker for securities sold	
Prepaid expenses and other assets	12,063
Investments:	
Short-term investment fund	23,774,718
Fixed income securities	47,208,260
Common stock and American depositary receipts	20,894,840
Domestic equity funds	91,572,926
International equity funds	34,985,722
Hedge funds	6,838,727
Private equity funds	21,779,549
Real estate funds	<u>27,965,753</u>
Total Assets	<u>277,079,382</u>
Liabilities	
Accounts payable and other accrued liabilities	232,661
Due to brokers for securities sold	1,153,711
Due to Town of Palm Beach	<u>56,836</u>
Total Liabilities	<u>1,443,208</u>
Net Position	
Restricted for pension benefits	240,907,938
Restricted for OPEB	<u>34,728,236</u>
	<u><u>\$ 275,636,174</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Additions

Contributions

Employer	\$ 16,634,665
Employee	2,476,187
Other	<u>84,029</u>

Total Contributions 19,194,881

Investment Income

Net appreciation in fair value of investments	10,913,731
Interest and dividends	5,050,451
Other	<u>1,407</u>
	15,965,589
Less investment expenses	<u>(660,493)</u>

Net Investment Income 15,305,096

Total Additions 34,499,977

Deductions

Benefit payments	20,434,118
Share distributions	202,961
DROP distributions	663,690
Refunds of participants' contributions	126,906
Administrative expenses	484,177
Other	<u>1,160</u>

Total Deductions 21,913,012

Change in Net Position 12,586,965

Net Position Restricted for Pension Benefits and

OPEB - Beginning 263,049,209

Net Position Restricted for Pension Benefits and

OPEB - Ending \$ 275,636,174

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

The Town of Palm Beach, Florida, (the “Town”) was incorporated as a municipality in 1911. The Town Charter was enacted by the Legislature of the State of Florida by Special Acts 1917, Chapter 7683. Pursuant to authority granted by the Florida Constitution and Florida Statutes Chapter 165, the Town enacted its current charter by Town Ordinance No. 15-78 adopted on December 12, 1978, and approved by referendum held February 6, 1979. The Town is governed by an elected Mayor and Town Council, which appoints a Town Manager. The Town provides the following services: public safety, recreation, sanitation, streets and roads, planning and zoning, and general administrative services.

The basic financial statements of the Town have been prepared in conformity with United States generally accepted accounting principles (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (the “GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the Town’s significant accounting policies.

As required by generally accepted accounting principles, these financial statements include the Town (the primary government) and its component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity’s financial statements to be misleading or incomplete. The Town is financially accountable for an organization if:

- a) the Town appoints a voting majority of the organization’s governing board and (1) the Town is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Town, or
- b) the organization is fiscally dependent on the Town and (1) there is a potential for the organization to provide specific financial benefits to the Town or (2) impose specific financial burdens on the Town.

Based upon the application of these criteria, management has determined that there are two fiduciary component units that are required to be included in the Town’s financial reporting entity.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FINANCIAL REPORTING ENTITY (CONTINUED)

Town of Palm Beach Retirement System and Other Postemployment Benefits Plan

The Town of Palm Beach Retirement System (the “Plan”) was established May 1, 2012 and is governed by a nine-member board of trustees. The trustees consist of (a) one employee who is a member of the benefit group general or benefit group lifeguard elected by the members of those benefit groups (b) one employee who is a member of the benefit group firefighter elected by the members of that benefit group (c) one employee who is a member of the benefit group police officers elected by the members of that benefit group (d) five residents of the Town who are not officers or employees of the Town, retirees or beneficiaries of the retirement system, appointed by the Town Council and (e) Finance Director. The Town of Palm Beach Other Postemployment Benefits Plan (OPEB) Plan is a single-employer, defined benefit postemployment healthcare plan that is administered by the Town and covers retired employees of the Town and their dependents. The Town Council has the authority to establish and amend benefit provisions of the Plan.

All employees working in excess of 1,850 hours per year are covered by the Plan. The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The contributions and benefits are segregated between general employees and lifeguards, police officers, and firefighters.

The Plan and OPEB are included in the Town’s financial reporting entity because the Town appoints a voting majority of the Plan’s governing board, the Town is able to impose its will on the organization, and there is the potential for the Plan to provide specific financial benefits to the Town or impose specific financial burdens on the Town. The Plan and OPEB are presented as four trust funds in the Town’s fiduciary fund financial statements.

The Town has entered into a joint interlocal agreement for the management and operation of the East Central Regional Wastewater Treatment Facilities (the “ECR”). The ECR is reported as a joint venture accounted for using the equity method as discussed in Note 5.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements consist of the Statement of Net Position and the Statement of Activities and report information on all non-fiduciary activities of the Town. These statements include separate columns for the governmental activities, which are normally supported by taxes and intergovernmental revenue, and business-type activities, which rely primarily on fees and charges for support. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and business-type activities, which are presented as internal balances and eliminated in the Total Column.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

In the Statement of Activities, interfund services provided and used are not eliminated in the process of consolidation, because elimination of such charges would distort the direct costs and program revenues reported for the various functions concerned. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or identifiable activities are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenue includes three categories of transactions: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; (2) operating grants and contributions; and, (3) capital grants and contributions. Taxes and other items not meeting the definition of program revenue are reported as general revenue.

FUND FINANCIAL STATEMENTS

The underlying accounting system of the Town is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds used by the Town are classified into three categories: governmental, proprietary and fiduciary. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The Town's major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

Governmental Fund Financial Statements - Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenue, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds in the aggregate. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements, to the net position and changes in net position presented in the government-wide financial statements. The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (CONTINUED)

Special Revenue Funds

The Townwide Undergrounding Assessment Fund accounts for the proceeds of assessments that are restricted to expenditures for the Townwide Underground Utility Project.

Capital Projects Funds

The Beach Restoration Project Fund accounts for beach improvements, restoration and renourishment through the placement of sand and possible groin fields and environmental mitigation for beach stabilization in all or a portion of the beaches located within the Town.

Proprietary Fund Financial Statements - Proprietary Fund Financial Statements include a Statement of Net Position and a Statement of Revenue, Expenses and Changes in Net Position, and a Statement of Cash Flows for the Town's major proprietary funds and internal service funds as follows:

The *Town Docks Enterprise Fund* is used to account for the operations of the Town's 88 slip marina.

The *Golf Course Enterprise Fund* is used to account for the operations of the Town's Par 3 Golf Course.

The *Property, Liability and Workers' Compensation Insurance Fund* and the *Group Health Insurance Fund* are used to account for the Town's internal service funds which provide risk management services to other departments of the Town. In addition, the *Equipment Replacement Fund* is used to account for the Town's internal service fund which provides for the accumulation of resources for the procurement and maintenance of major equipment and vehicles.

Fiduciary Fund Financial Statements - Fiduciary Fund Financial Statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's Fiduciary Funds are presented in the fund financial statements. Since by definition these assets are being held for the benefit of third parties (pension participants and Town employees) and cannot be used to finance activities or obligations of the government, these funds are not included in the government-wide financial statements. The Fiduciary Funds of the Town are as follows:

The *Town of Palm Beach Retirement Fund* accounts for the General Employees' Pension Trust, the Police Officers' Pension Trust, and the Firefighters' Pension Trust assets held in a trustee capacity for Town employees participating in the Town of Palm Beach Retirement System.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (CONTINUED)

The *OPEB Trust Fund* is used to account for assets held in a trustee capacity for retiree healthcare benefits.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenue is recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All franchise fees are based on gross receipts.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized in the period in which it becomes both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenue to be available if it is collected within 60 days of the end of the current fiscal year. Unearned revenue consists primarily of fees for building permits and other fees collected in advance of the year to which they relate. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due. Property taxes, intergovernmental revenue, franchise fees (all of which are based on a percentage of gross receipts), charges for services and investment income are all considered susceptible to accrual and so have been recognized as revenue in the current fiscal year. All other revenue items are considered to be measurable and available only when received in cash by the Town.

Proprietary fund and internal service fund financial statements distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenue of the Town Docks Enterprise Fund and the Golf Course Enterprise Fund are charges to customers for dockage and greens fees, respectively. Operating expenses for the enterprise funds include the cost of operating and maintaining the marina and golf course, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

In the government-wide financial statements, when both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

PROPERTY TAX CALENDAR

Ad valorem taxes are levied each November 1st based on the assessed property valuations at January 1st as established by the County Property Appraiser. These taxes are payable November 1st, with discounts of one to four percent allowed for payments prior to March 1st of the following calendar year. Ad valorem taxes are due March 31st, and become delinquent and subject to lien on April 1st. Ad valorem taxes are billed and collected by the Palm Beach County Tax Collector and remitted to the Town.

PROPERTY TAX REFORM

During 2007, the Florida Legislature passed property tax reform legislation limiting the property tax levies of local governments in the State of Florida. Local governments that adopt a property tax levy in excess of the limit under State law will lose their Half-Cent Sales Tax distribution from the State for the succeeding twelve months. For the fiscal year ended September 30, 2020, the maximum tax levy allowed by a majority vote of the governing body is generally based on a percentage reduction applied to the prior year (2018/2019) property tax revenue.

The State law allows local governments to adopt a higher millage rate based on the following approval of the governing body: 1) a majority vote to adopt a rate equal to the adjusted current year rolled-back millage rate plus an adjustment for growth in per capita Florida personal income; 2) a two-thirds vote to adopt a rate equal to the adjusted current year rolled-back millage rate plus 10%; or 3) any millage rate approved by unanimous vote or referendum. For the fiscal year ended September 30, 2020 the Town adopted a millage rate of 3.0681. This millage rate results in a total tax levy of \$55,979,439 for 2020, representing a decrease of 2.13%, from the property tax levy of 2019. Beginning in 2009, property tax growth is limited to the annual growth rate of per capita personal income plus the value of new construction.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are defined as deposits with financial institutions, money market accounts and money market mutual funds and highly liquid investments which are readily convertible to known amounts of cash and have a maturity when purchased of three months or less.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS (CONTINUED)

For purposes of the statement of cash flows, cash and cash equivalents also include each respective fund's equity in pooled cash and investments. Each fund is able to withdraw cash at any time without prior notice or penalty and there is sufficient liquidity to meet the daily cash needs of each fund.

INVESTMENTS

Investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available; for others, it might not be available. However, the objective of fair value measurement in both cases is the same, that is, to determine the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. The Town categorizes investments reported at fair value in accordance with the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*.

ACCOUNTS RECEIVABLE

Accounts receivable consists primarily of amounts due from local businesses for franchise and utility taxes, amounts due from individuals for parking fines and ambulance fees, and amounts due from Town residents for solid waste disposal fees. The Town does not require collateral for accounts receivable. Accounts receivable are reported net of an allowance for doubtful accounts determined based on the age of the individual receivable, with age categories ranging from 30 days past due to several years past due. Generally, the allowance includes accounts over 90 days past due. Accounts receivable are written off on an individual basis in the year the Town deems them to be uncollectible.

INVENTORY

Inventory, consisting primarily of expendable materials and supplies, is valued at cost, which approximates fair value, using the first-in, first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PREPAID ITEMS

Payments for insurance premiums and other administrative expenditures/expenses extending over more than one accounting period are accounted for as prepaid expenditures/expenses and allocated between accounting periods. In the governmental funds, prepaid items are recorded using the consumption method and are offset by the nonspendable fund balance component which indicates they do not constitute available spendable resources, even though they are a component of current assets.

INTERNAL BALANCES

Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide governmental and business-type activities columns of the statement of net position, except for the residual amount, which is presented as internal balances.

CAPITAL ASSETS

The Town has reported all capital assets, including infrastructure assets (roads, sidewalks and similar items), in the government-wide statement of net position. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and the capitalization thresholds presented below. Purchased capital assets are recorded at cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. All infrastructure assets are reported in the accompanying government-wide financial statements. Expenses, which materially extend the useful life of existing assets, are capitalized. Certain costs for professional services and interest associated with the acquisition and construction of capital assets have been capitalized. The cost of capital assets sold or retired is removed from the appropriate accounts and any resulting gain or loss is included in the increase in net position. Depreciation is computed using the straight-line method over the assets' estimated useful lives for all reported capital assets, except land and construction in progress.

The capitalization thresholds and estimated useful lives of capital assets are as follows:

Classification	Capitalization Threshold	Estimate Useful Life
Buildings	\$50,000	40 years
Improvements other than buildings	50,000	25 years
Infrastructure	50,000	6-50 years
Computer software	25,000	10 years
Equipment, furniture and machinery	2,500	2-20 years
Computer equipment	1,500	3-10 years

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS (CONTINUED)

Intangible assets consist of the right of use of the City of Lake Worth, Florida's wastewater facilities. These assets are amortized using the straight-line method over 40 years, the term of the underlying agreement.

UNEARNED REVENUE

Unearned revenue arises when resources are obtained prior to revenue recognition. In subsequent periods, when revenue recognition criteria are met the unearned revenue is removed and revenue is recognized. Unearned revenue consists of license fees and charges for services collected at the end of the fiscal year that relate to and will be earned in the subsequent fiscal year.

UNAVAILABLE REVENUE

The government reports unavailable revenue on its governmental funds balance sheet for resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered available.

DEFERRED OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period and will not be recognized as an outflow of resources (expenditure/ expense) until that time.

DEFERRED INFLOWS OF RESOURCES

A deferred inflow of resources is an acquisition of net position that is applicable to a future reporting period and so will not be recognized as an inflow of resources (revenues) until that time.

BOND DISCOUNTS, BOND PREMIUMS, AND ISSUANCE COSTS

In the governmental funds, bond discounts and bond premiums are reported as "Other Financing Sources (Uses)" in the year of the issue. In the proprietary fund financial statements and the government-wide financial statements, the bond discounts and premiums are amortized over the term of the related debt using the interest method or the straight line-line method, which approximates the interest method. Issuance costs, except any portion related to prepaid insurance costs, are recognized as an expenditure/expense in the period incurred.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED LOSSES ON REFUNDING OF DEBT

In the proprietary fund financial statements and the government-wide financial statements the difference between the re-acquisition price of new debt and the net carrying value of old debt refunded is recorded as a deferred outflow of resources and recognized as a component of interest expense over the shorter of the remaining life of the old debt or the life of the new debt using the interest method or the straight line method, which approximates the interest method.

NET POSITION

Net position is the residual of all other elements presented in a statement of financial position. It is the difference between (a) assets plus deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net position is displayed in the following three components:

Net Investment in Capital Assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on the use of net position by external restrictions imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - This component of net position consists of net position that does not meet the definition of *Net investment in capital assets* or *Restricted*.

FUND BALANCE

Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is reported under the following classifications:

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE (CONTINUED)

Nonspendable Fund Balance – This component indicates amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned, then they should be included in the appropriate fund balance classification (restricted, committed, or assigned), rather than the nonspendable fund balance. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance – This component indicates amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. It is the Town’s policy to have no restricted fund balance in the General Fund. Restricted amounts will be budgeted and reported in special revenue funds, capital projects funds, or debt service funds.

Committed Fund Balance – This component includes amounts that can be used only for specific purposes pursuant to constraints imposed by the Town Council by the adoption of an ordinance, the Town’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. Commitment of fund balance may be made for such purposes including, but not limited to: (a) major maintenance and repair projects; (b) meeting future obligations resulting from a natural disaster; (c) accumulating resources pursuant to stabilization arrangements; (d) establishing reserves for disasters; and or (e) setting aside amounts for specific projects or purposes.

Assigned Fund Balance – This component includes amounts intended to be used by the Town for specific purposes, but are neither restricted nor committed. Assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues. In accordance with the Town’s fund balance policy, assignments can be made by formal action of the Town Council. Assigned fund balance shall reflect management’s intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE (CONTINUED)

Unassigned Fund Balance – This component includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes. A negative unassigned fund balance may be reported only after any amount reported as assigned fund balance has been eliminated.

The Town will maintain a minimum level of unassigned fund balance of 25% of general fund operating expenditures. If after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 25% of general fund operating expenditures, the Town Manager will so advise the Town Council in order for necessary action to be taken to restore unassigned fund balance to 25% of General Fund operating expenditures.

The Town Manager will prepare and submit a plan to the Town Council, that may include expenditure reductions, revenue increases, use of non-recurring revenues, budget surpluses and excess resources in other funds to restore fund balance to the minimum level. The Town shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

Unrestricted Fund Balance – The total of committed fund balance, assigned fund balance, and unassigned fund balance

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the Town's policy to reduce the restricted amounts first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the Town's policy to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

ENCUMBRANCES

Budgets in governmental funds are encumbered upon issuance of purchase orders, contracts, or other forms of legal commitments. Appropriations expire at fiscal year end, even if encumbered, but it is the Town's policy to re-appropriate such amounts at the beginning of the next fiscal year.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

The Town accrues accumulated vacation and sick leave time for all permanent, fulltime employees, subject to certain limitations. The Town's policy provides that employees shall receive 100% of their accrued vacation and 50% of their accrued sick leave over 320 hours for full-time employees and 160 hours for part-time employees, upon termination of service. Upon retirement, an employee will be paid 50% of all accrued and unused sick leave not to exceed 800 hours for full-time employees and 400 hours for part-time employees. The liability for compensated absences attributable to the Town's governmental funds is recorded in the government-wide financial statements. The amount attributable to the business-type activities is charged to expense with a corresponding liability established in the government-wide financial statements as well as the Enterprise Funds. The Town includes all applicable payroll taxes and benefits in the accrual for compensated absences.

INTERFUND TRANSACTIONS

Transactions between funds during the fiscal year consisted of loans, services provided, reimbursements or transfers. The current portion of interfund loans are reported as Due from Other Funds and Due to Other Funds as appropriate. The non-current portion of interfund loans are reported as Advances to Other Funds and Advances from Other Funds as appropriate. Interfund loans are subject to elimination in the government-wide financial statements. Services, deemed to be reasonably equivalent in value, are treated as revenue and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are presented as transfers. Transfers within the governmental and business-type activities are eliminated in the government-wide financial statements.

ESTIMATES

Management uses estimates and assumptions in preparing financial statements in accordance with U.S. generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenditures. Actual results could vary from the estimates that were used.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS

DEPOSITS

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized. All deposits with financial institutions were entirely covered by a combination of federal depository insurance and a collateral pool pledged to the State Treasurer of Florida by financial institutions which comply with the requirements of Florida Statutes and have been designated as a qualified public depository by the State Treasurer. Qualified public depositories are required to pledge collateral to the State Treasurer with a fair value equal to a percentage of the average daily balance of all government deposits in excess of any federal deposit insurance. In the event of a default by a qualified public depository, all claims for government deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. The Town's deposits are considered insured for custodial credit risk purposes. At September 30, 2020, the carrying amount of the Town's deposits with financial institutions was approximately \$49,163,000 and the bank balance was approximately \$49,837,000, excluding pension trust funds. Deposits include approximately \$12,528,000 in certificates of deposit. The Town also had \$3,150 in petty cash.

Equity in Pooled Cash and Investments

The Town maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed as "Equity in pooled cash and investments." Investment earnings are allocated to the participating funds based on each fund's relative percentage of investments.

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS

DEPOSITS (CONTINUED)

Equity in Pooled Cash and Investments (continued)

At September 30, 2020, the Town's pooled cash and investments consisted of the following:

Description	Reported Value	Weighted Average Maturity
Demand deposits with financial institutions	\$ 37,376,309	N/A
FL PALM Portfolio	59,073,954	48 days
FL PALM Term Portfolio	27,500,000	48 days
Money market fund (Goldman Sachs)	15,716,720	49 days
Municipal bonds	1,196,503	4.95 years
Federal Agencies	5,932,594	6.78 years
Supra-National Agencies	1,282,093	2.93 years
Corporate notes	5,781,298	4.40 years
U.S. Treasuries	9,708,327	3.60 years
Asset backed securities	1,812,902	4.43 years
Florida Municipal Investment Trust		
0-2 Year High Quality Bond Fund	6,137,041	0.70 years
1-3 Year High Quality Bond Fund	27,259,598	1.60 years
Intermediate High Quality Bond Fund	6,339,286	3.40 years
Total Pooled Cash and Investments	<u>\$ 205,116,625</u>	

INVESTMENTS

Investment Authorization

Florida Statutes and the Town Council adopted investment policies authorize the Town to invest surplus funds in the Florida Municipal Investment Trust; other external investment pools; negotiable direct obligations of or obligations unconditionally guaranteed by the U.S. Government; interest-bearing time deposits, savings accounts, or certificates of deposits in financial institutions located in Florida and organized under federal or Florida laws (provided that any such deposits are secured by the Florida Security for Public Deposits Act); obligations of the Federal Farm Credit Banks, Freddie Mac, the Federal Home Loan Association; corporate notes rated A or higher; commercial paper; and any additional investments authorized by the investment policy. Pursuant to the Town Code and Town Council adopted investment policies, the Town Retirement Board has full power and authority to invest and reinvest funds subject to the general terms, conditions, limitations and restrictions imposed by Florida Statutes on the investments of public employee retirement systems.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Town and its pension plans require all securities to be held by a third party custodian in the name of the Town or the pension plans. Securities transactions between a broker-dealer and the custodian involving the purchase or sale of securities must be made on a “delivery versus payment” basis to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Investments in open-end mutual funds and external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form. Consequently, the Town’s investments in mutual funds, alternative investments, and the Florida Municipal Investment Trust are not exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town’s investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. Rating by a nationally recognized statistical rating organization (“NRSRO”) is an indication of credit risk. The Town requires that all investments in debt securities be rated A or higher by a NRSRO. The Town’s pension plans investment policies address credit risk by limiting investments to bonds or preferred stocks rated investment grade or above, unless specifically approved by the Board. Securities which are unrated may be purchased, if in the judgment of the investment manager, they would carry an investment grade rating. Short-term money market instruments are restricted to those with a rating not less than A-1 or P-1.

Concentration of Credit Risk

Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The Town does not have any specific policy for concentration of credit risk, although it does provide for diversification to limit the potential losses on individual securities. The Town’s pension plans’ investment policies provide that no investment manager may purchase equity or fixed income securities of any one issuer that would cause the holding of that one issuer to exceed 5% of the respective portfolio. In addition, not more than 2% of each investment manager’s portfolio shall be invested in the commercial paper of a single issuer or in bank certificates of deposit of a single issuer. Investments in broadly-based index funds, mutual funds, alternative investments, and U.S. Government and Agency securities are excluded from this limitation.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the time to maturity, the greater the exposure to interest rate risks. The Town's investment policy minimizes interest rate risk by structuring its investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Operating funds are invested primarily in shorter-term securities, money market mutual funds, or similar investment pools. Generally, investments are limited to instruments maturing within five years of purchase.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. While there was no direct exposure to foreign currency risk in the Town's general operating investments at September 30, 2020, the Town's General Employees' Pension Trust Fund, the Police Officers' Retirement Trust Fund, the Firefighters' Retirement Trust Fund, and OPEB Trust Fund held investments in international equity mutual funds. There was no direct exposure to foreign currency risk in the Town's and the Plans' investments at September 30, 2020 as all foreign investments are denominated in U.S. dollars.

The Town's and the pension plan's investments in international equity mutual funds as of September 30, 2020 are as follows:

Fund	Fair Value
General Employees' Pension Trust Fund	\$ 11,954,343
Police Officers' Pension Trust Fund	10,228,291
Firefighters' Pension Trust Fund	9,716,981
OPEB Trust Fund	<u>3,086,107</u>
Total International Equity Mutual Funds	<u>\$ 34,985,722</u>

Risk and Uncertainties

The Town invests in a variety of investment vehicles. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and such changes could materially affect the amounts reported.

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS

As a means of limiting its exposure to interest rate risk, the Town diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities. Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity at September 30, 2020:

Investment Type	Reported Value	Investment Maturities in Years	
		Less than 1	1 to 5
U.S. Treasuries	\$ 9,708,327	\$ --	\$ 9,708,327
Federal Agencies	5,932,594	--	5,932,594
Supra-national Agencies	1,282,093	--	1,282,093
Corporate notes	5,781,298	--	5,781,298
Municipal bonds	1,196,503	--	1,196,503
Asset backed securities	1,812,902	--	1,812,902
FL PALM Portfolio	59,073,954	59,073,954	--
FL PALM Term Portfolio	27,500,000	27,500,000	--
Money market fund (Goldman Sachs)	15,716,720	15,716,720	--
Certificates of deposit	12,531,837	12,531,837	--
Florida Municipal Investment Trust			
0-2 Year High Quality Bond Fund	6,137,041	6,137,041	--
1-3 Year High Quality Bond Fund	27,259,598	--	27,259,598
Intermediate High Quality Bond Fund	6,339,286	--	6,339,286
Total Town Investments (excludes Cash)	\$ 180,272,153	\$ 120,959,552	\$59,312,601

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS (CONTINUED)

The Town's investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. Credit rating is also an indication of credit risk. The ratings for the Town's investments at September 30, 2020 are summarized below:

Investment Type	S&P Rating	Moody's Rating	Reported Value
U.S. Treasuries	AA+	Aaa	\$ 9,708,327
Federal Agencies	AA+	Aaa	5,932,594
Supra-National Agencies	AAA	Aaa	1,282,093
Asset backed securities	AAA	Aaa	578,426
Asset backed securities	AAA	Not Rated	769,087
Asset backed securities	Not Rated	Aaa	465,389
Corporate notes	AA+	Aa1	403,382
Corporate notes	AA+	Aa2	209,351
Corporate notes	AA	A1	231,359
Corporate notes	AA	Aa2	71,354
Corporate notes	AA-	A1	417,406
Corporate notes	AA-	A2	192,284
Corporate notes	AA-	Aa3	258,831
Corporate notes	A+	A1	1,414,807
Corporate notes	A+	A2	68,410
Corporate notes	A	A1	391,105
Corporate notes	A	A2	650,738
Corporate notes	A	A3	196,727
Corporate notes	A-	A2	495,179
Corporate notes	A-	A3	251,770
Corporate notes	BBB+	A2	103,680
Corporate notes	BBB+	A3	274,870
Corporate notes	AAA	Aaa	150,045
Municipal bonds	AAA	Aa3	1,196,503
FL PALM Portfolio	AAAm	Not Rated	59,073,954
FL PALM Term Portfolio	(1)	(1)	27,500,000
Money market funds (Goldman Sachs)	AAAm	Aaa-mf	15,716,720
Certificates of deposit	Not Rated	Not Rated	12,531,837
Florida Municipal Investment Trust			
0-2 Year High Quality Bond Fund	(2)	(2)	6,137,041
1-3 Year High Quality Bond Fund	(3)	(3)	27,259,598
Intermediate High Quality Bond Fund	(4)	(4)	6,339,286
Total Town Investments (excludes Cash)			<u>\$ 180,272,153</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS (CONTINUED)

- (1) The FL PALM Term Portfolio is not rated by S&P or Moody's, but is rated AAAs by Fitch and AAAs by Kroll Bond Rating Agency
- (2) The FMIT 0-2 Year High Quality Bond Fund is not rated by S&P or Moody's, but it is rated AAAs/S1 by Fitch.
- (3) The FMIT 1-3 Year High Quality Bond Fund is not rated by S&P or Moody's, but it is rated AAAs/S2 by Fitch.
- (4) The FMIT Intermediate High Quality Bond Fund is not rated by S&P or Moody's, but it is rated AAAs/S3 by Fitch.

The Florida Municipal Investment Trust (the "FMIT") is an interlocal governmental entity created in 1993 under the laws of the State of Florida to provide eligible units of local governments with an investment vehicle to pool their surplus funds and to reinvest such funds in one or more investment portfolios under the direction and daily supervision of an investment advisor. The Florida League of Cities serves as the administrator, investment manager, and secretary-treasurer of the FMIT. The FMIT is an Authorized Investment under Section 218.415 Florida Statutes. The FMIT is exempt from registration under the Securities Act of 1933, the Investment Company Act of 1940 and the Florida Securities and Investors Protection Act. The FMIT is a Local Government Investment Pool and is considered an external investment pool for GASB reporting purposes. Purchases and redemptions of shares in the FMIT may only be made on or about the end of each month and the Town must maintain an account balance of at least \$50,000. The Town reports its investment in the FMIT at fair value in accordance with the GASB 72 fair value hierarchy.

The Florida Education Investment Trust Fund ("FEITF") was organized in 2010 as a common law trust organized under the laws of the State of Florida and is designed to meet the cash management and short-term investment needs of school districts, political subdivisions of the State or instrumentalities of political subdivisions of the State. Effective June 1, 2019, the FEITF changed its name to the Florida Public Assets for Liquidity Management ("FL PALM"). The Trust offers a fully liquid, variable rate investment option known as the FL PALM Portfolio and a fixed rate fixed-term investment known as the FL PALM Term Portfolio. The Florida School Boards Association and the Florida Association of District School Superintendents sponsor the FL PALM, and its investment objective is to provide investors with the highest possible investment yield, while maintaining liquidity and preserving capital.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS (CONTINUED)

The FL PALM Portfolio provides daily liquidity and allows unlimited investments and redemptions. The minimum investment is \$10,000. The FL PALM Portfolio is an external investment pool and is not registered with the Securities and Exchange Commission (SEC). The investment in the FL PALM Portfolio is reported at amortized cost in accordance with GASB Statement No. 79, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* (GASB 79). The investment in the FL PALM Portfolio is not insured by the FDIC or any other governmental agency. As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value. However, the Trustee of the FL PALM Portfolio can suspend the right of withdrawal or postpone the date of payment if the Trustee determines that there is an emergency. The FL PALM Portfolio is rated AAAM by Standard and Poor's.

The FL PALM Term Portfolio provides an investment subject to pre-set redemptions occurring from 60 days to one year from the time of investment, and that will produce the highest earnings consistent with maintaining principal at maturity and meeting the redemption schedule. It seeks to assure the return of principal on the planned maturity date, although principal value may fluctuate prior to that date, and therefore may be greater or less than \$1.00 per share. There is a penalty for early withdrawal, and the net asset value may be more or less than \$1.00 per share. The minimum investment is \$1,000,000, the minimum subsequent investment is \$100,000, and the minimum account balance is \$1,000,000. The principal investment and the dividend are paid at maturity. The FL PALM Term Portfolio is rated AAAF by Fitch Ratings and AAAKF by the Kroll Bond Rating Agency. The FL PALM Term Portfolio is not subject to GASB 79 because, by design, they do not meet the required liquidity criteria. Therefore, FL PALM Term Portfolio investments should be measured at net asset value, which is implicit in the values reported in the monthly statements provided to participants.

The Goldman Sachs Financial Square Treasury Solutions Fund is a high quality money market portfolio that comprises U.S. Treasury securities and repurchase agreements solely within the Federal Reserve Bank of New York collateralized by U.S. Treasury Obligations. The fund seeks maximum income consistent with preserving capital and maintaining daily liquidity. The investment valuation policy of the Fund is to use the amortized cost method permitted by Rules 2a-7 under the Investment Company Act of 1940, which approximates market value, for valuing portfolio securities. The Fund is rated AAAM by Standard & Poor's and AAA-mf by Moody's.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS (CONTINUED)

Fair Value Hierarchy

GASB 72 establishes a three-tier fair value hierarchy. The hierarchy is based on valuation inputs used to measure the fair value as follows:

Level 1 - Inputs are directly observable, quoted prices in active markets for identical assets or liabilities.

Level 2 - Inputs are other than quoted prices included within Level 1 that are for the asset or liability, either directly or indirectly. These inputs are derived from or corroborated by observable market data through correlation or by other means.

Level 3 - Inputs are unobservable inputs used only when relevant Level 1 and Level 2 inputs are unavailable.

The level in which an asset is assigned is not indicative of its quality but an indication of the source of valuation inputs.

The following table presents a summary of the fair value hierarchy for the Town's fixed income investments as of September 30, 2020:

Investment by Level	Fair Value	Level 1	Level 2	Level 3
U.S. Treasuries	\$ 9,708,327	\$ --	\$ 9,708,327	\$ --
Federal Agencies	5,932,594	--	5,932,594	--
Supra-national Agencies	1,282,093	--	1,282,093	--
Corporate notes	5,781,298	--	5,781,298	--
Municipal bonds	1,196,503	--	1,196,503	--
Asset backed securities	1,812,902	--	1,812,902	--
FMIT 0-2 Year High Quality Bond Fund	6,137,041	--	6,137,041	--
FMIT 1-3 Year High Quality Bond Fund	27,259,598	--	27,259,598	--
FMIT Intermediate High Quality Bond Fund	6,339,286	--	6,339,286	--
Total Town Fixed Income Investments	<u>\$65,449,642</u>	<u>\$ --</u>	<u>\$65,449,642</u>	<u>\$ --</u>

Debt securities classified in level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing values securities based on the securities relationship to benchmark quoted prices.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN'S INVESTMENTS (CONTINUED)

Fair Value Hierarchy (continued)

Certain investments are exempt from reporting under the fair value hierarchy. Depending on the nature of the investment, these investments are reported at cost, amortized cost, or net asset value.

Investments Reported at Cost

As of September 30, 2020, the Town held certificates of deposit in the amount of approximately \$12,532,000 that are reported at cost.

Investments Reported at Amortized Cost

<u>Investment</u>	<u>Amortized Cost</u>
FL PALM Portfolio	\$59,073,954
Goldman Sachs Financial Square Treasury Solutions Fund	<u>15,618,562</u>
Total Town Investments Reported at Amortized Cost	<u>\$74,692,516</u>

Investment Reported at Net Asset Value

At September 30, 2020, the Town's investment in the FL PALM Term Portfolio in the amount of \$27,500,000 is reported at net asset value ("NAV").

OPEB TRUST FUND INVESTMENTS

Investment Authorization

In addition to the Town's investment policy, the OPEB Trust Fund is authorized to invest in domestic and international equity securities, corporate bonds, mutual funds, and investment partnerships and other alternative investments within certain limitations established by the Town Code.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

Fair Value Hierarchy

The following table presents a summary of the fair value hierarchy for the Town's OPEB Trust Fund investments as of September 30, 2020:

Investment by Level	Fair Value	Level 1	Level 2	Level 3
Mutual Funds				
Domestic equity funds	\$18,679,650	\$18,679,650	\$ --	\$ --
International equity funds	3,086,107	3,086,107	--	--
Fixed income securities	8,396,053	8,396,053	--	--
Total	<u>\$30,161,810</u>	<u>\$30,161,810</u>	<u>\$ --</u>	<u>\$ --</u>

Investments Reported at Net Asset Value

The following table presents a summary of the Town's OPEB Trust Fund investments reported at net asset value as of September 30, 2020:

Investments Measured at Net Asset Value	Net Asset Value
Alternative investments	
Crescent Direct Lending - private equity	\$ 1,191,245
Principal Enhanced Property Fund	1,042,981
U.S. Real Estate Investment Fund	<u>2,261,728</u>
Total Investments Measured at Net Asset Value	<u>\$ 4,495,954</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

Investments Reported at Net Asset Value (continued)

At September 30, 2020, approximately 13% of the OPEB Trust Fund investments were invested in alternative investments. These alternative investment funds invest primarily in domestic and foreign private equity partnerships and other alternative investment equity funds. The investments in the underlying funds are generally valued at fair value as determined by the management of the fund by reference to the value of the underlying fund's net assets, if available, or by the valuations of a fund's underlying net assets as provided by the general partner or investment manager, if the assets are not publicly traded. The funds may also hold certain investments which may be valued by a single market maker. While the fund managers use their best judgment in estimating the fair values of underlying funds, there are inherent limitations in any estimation technique. Accordingly, the fair values of alternative investment funds have been estimated by the Town's management and investment advisors in the absence of readily ascertainable market values. Therefore, the values of such funds are not necessarily indicative of the amount that could be realized in a current transaction. The fair values may differ significantly from the values that would have been used had a ready market for the underlying funds existed, and the differences could be material. Future confirming events will also affect the estimates of fair value, and the effect of such events on the estimates of fair value could be material.

The Principal Enhanced Property Fund, LP is an open-end, commingled fund sponsored and managed by Principal Real Estate Investors. The Fund was created May 18, 2004 as a Delaware limited partnership and each investment is structured as a domestically controlled REIT. The minimum investment is \$1,000,000 and contributions may be made monthly. Distributions are made quarterly with a re-investment option. Redemptions are allowed quarterly with 90 days' notice. The Fund focuses on stabilized, income producing assets and only invests in office, retail, industrial, and multi-family projects with a focus on 25 to 30 U.S. markets with MSA populations greater than one million. Transaction sizes are typically \$10,000,000 to \$100,000,000 but may consider smaller or larger properties. The Fund utilizes moderate leverage (target 40% to 45%) to attempt to enhance Fund returns and portfolio diversification. Most assets are acquired on a direct basis but may consider joint ventures with qualified partners if the Fund has majority economic interest and appropriate liquidity and control mechanisms. Fund investments may be held for short, medium, or long-term periods to attempt to maximize investor returns.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

Investments Reported at Net Asset Value (continued)

Crescent Direct Lending is a leading provider of first lien and unitranche senior financing to private equity-backed U.S. lower middle market companies with \$5 million to \$35 million of EBITDA. Since inception in 2005, Crescent Direct Lending has issued over \$4 billion of aggregate loan commitments to more than 130 companies and over 100 unique private equity sponsors. During 2018, Crescent Direct Lending issued over \$1.5 billion of senior loan commitments to its private equity clients across 25 new portfolio companies and more than 75 add-on transactions. Crescent Direct Lending targets senior financing opportunities of \$20 million to \$200+ million with hold sizes up to \$100+ million. The investment period is 6 years from the closing date.

U.S. Real Estate Investment Fund is an open-ended commingled investment vehicle with a multi-disciplinary investment strategy. Diversified nationally, the foundation of the portfolio is to acquire yield-driven assets consisting of all property types. Shares may be redeemed quarterly. In addition to interest rate risk, credit risk, custodial credit risk, and concentration of credit risk, the alternative investment funds expose the fiduciary funds to certain other risks, including liquidity risks, counterparty risks, foreign political, economic, and governmental risks, and market risk. In addition, these investments may have restrictions for liquidating positions in these funds. The value, liquidity, and related income of certain securities with contractual cash flows, such as asset backed securities collateralized by mortgage obligations, commercial mortgage backed securities, and mutual funds investing in these securities or entities, are particularly sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

Due to the various risks associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

Interest Rate Risk

As a means of limiting its exposure to interest rate risk, the OPEB Trust Fund diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities. Information about the sensitivity of the fair values of the Trust Fund's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the investments by maturity at September 30, 2020:

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

Interest Rate Risk (continued)

Investment Type	Fair Value	Investment Maturities in Years		
		Less than 1	1 to 5	6 to 10
Domestic fixed income funds	\$ 8,396,053	\$ --	\$ --	\$ 8,396,053
Total Fixed Income Investments	<u>\$ 8,396,053</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,396,053</u>

As of September 30, 2020, the OPEB Trust Fund investments have not been rated by a nationally recognized statistical rating organization.

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS

Type of Investments: Florida statutes and the Plan investment policy authorize the Trustees to invest funds in various investments. The current target allocation of these investments at market as of September 30, 2020 is as follows:

Authorized Investments	
Domestic equity funds	35.0%
Developed equity funds	15.0%
Emerging markets equity funds	5.0%
Fixed income securities	17.5%
Alternative assets	10.0%
Real estate funds	10.0%
Private equity funds	7.5%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in the market interest rates. As a means to limiting its exposure to interest rate risk, the Plan diversifies its investments by security type and institution, and limits holding in any one type of investment with any one issuer with various durations of maturities.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Interest Rate Risk (continued)

Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following tables that show the distribution of the Plan's fixed income securities by maturity at September 30, 2020:

Investment Type	Fair Value	Remaining Maturity			
		Less than 1 Year	1 - 5 Years	6 - 10 Years	Greater than 10 Years
U.S. Treasuries	\$ 4,148,094	\$ --	\$ --	\$ 4,148,094	\$ --
U.S. Government agency obligations	13,240,375	4,474,445	7,536,466	--	1,229,464
Corporate bonds	<u>21,423,738</u>	<u>--</u>	<u>2,822,485</u>	<u>16,609,796</u>	<u>1,991,457</u>
Total Fixed Income Investments	<u><u>\$38,812,207</u></u>	<u><u>\$ 4,474,445</u></u>	<u><u>\$10,358,951</u></u>	<u><u>\$20,757,890</u></u>	<u><u>\$ 3,220,921</u></u>

Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization. The Plan's investment policy utilizes portfolio diversification in order to control this risk.

The following table discloses credit ratings of the fixed income securities, at September 30 2020, as applicable:

Credit Rating by Standard & Poor's	Fair Value
AA+	\$13,319,472
A	2,166,859
AA-	10,842,108
BBB+	8,419,980
Not rated	<u>4,063,788</u>
Total Fixed Income Securities	<u><u>\$38,812,207</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The investment policy of the Plan contains limitations on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. There were no individual investments that represent 5% or more of the Plan's net position at September 30, 2020.

Custodial Credit Risk

Deposits are exposed to custodial risk if they are uninsured and uncollateralized. Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Plan will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. All deposits with financial institutions were entirely covered by a combination of federal depository insurance and a collateral pool pledged to the State Treasurer of Florida by financial institutions which comply with the requirements of Florida Statutes and have been designated as a qualified public depository by the State Treasurer. Qualified public depositories are required to pledge collateral to the State Treasurer with a fair value equal to a percentage of the average daily balance of all government deposits in excess of any federal deposit insurance. In the event of a default by a qualified public depository, all claims for government deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. The Plan's deposits are considered insured for custodial credit risk purposes.

Custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Plan will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial risk if the securities are uninsured, are not registered in the name of the Plan, and are held either by the counterparty or the counterparty's trust department or agent but not in the Plan's name.

Consistent with the Plan's investment policy, the investments are held by Plan's custodial banks and registered in the Plan's name. All of the Plan's deposits are insured and or collateralized by a financial institution separate from the Plan's depository financial institution.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Risk and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of fiduciary net position. The Plan, through its investment advisor, monitors the Plan's investment and the risks associated therewith on a regular basis, which the Plan believes minimizes these risks.

Rate of Return

For the year ended September 30, 2020, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expenses was 6.43%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. Inputs to the dollar-weighted rate of return valuation are determined on a monthly basis.

Fair Value Hierarchy

The Plan categorizes its investments in accordance with the fair value hierarchy established by generally accepted accounting principles. The following is a description of the fair value techniques for the for the Plan's investments:

Level 1 and Level 2 prices are obtained from various pricing sources by the Plan's custodian bank. Short-term investments, which consist of money market funds, are reported at amortized cost. Equity securities traded on national or international exchanges are valued at the last reported sales price or current exchange rates (Level 1). This includes common stock. Debt securities classified in level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing values securities based on the securities relationship to benchmark quoted prices.

The Plan has investments in alternative asset classes including funds of hedge funds, private equity funds, and real estate funds which hold a variety of investment vehicles that do not have readily available market quotations. These investments are measured at net asset value based on their proportionate share of the value of the investments as determined by the fund managers and are valued according to methodologies which include pricing models, discounted cash flow models, and similar techniques.

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Fair Value Hierarchy (continued)

A summary of the Plan's investments as of September 30, 2020 is as follows:

Investment by Fair Value Level	Balance	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equity Securities				
Common stock	\$ 20,894,840	\$ 20,894,840	\$ --	\$ --
Total Equity Securities	<u>20,894,840</u>	<u>20,894,840</u>	<u>--</u>	<u>--</u>
Debt Securities				
U.S. Treasury	4,148,094	--	4,148,094	--
U.S. Agencies	13,240,375	--	13,240,375	--
Corporate bonds	<u>21,423,738</u>	<u>--</u>	<u>21,423,738</u>	<u>--</u>
Total Debt Securities	<u>38,812,207</u>	<u>--</u>	<u>38,812,207</u>	<u>--</u>
Mutual Funds				
Domestic equity	72,893,274	72,893,274	--	--
International	24,351,103	24,351,103	--	--
Multi-asset income	<u>6,549,756</u>	<u>6,549,756</u>	<u>--</u>	<u>--</u>
Total Mutual Funds	<u>103,794,133</u>	<u>103,794,133</u>	<u>--</u>	<u>--</u>
Total Investments by Fair Value Level	<u>163,501,180</u>	<u>\$ 124,688,973</u>	<u>\$ 38,812,207</u>	<u>\$ --</u>
Investments Measured at Net Asset Value (NAV)				
Commingled funds - emerging markets	7,548,511			
Commingled funds - real estate	11,366,448			
Private equity - secondary markets	1,750,414			
Private equity - real estate	17,173,814			
Hedge funds				
Multi-strategy	288,971			
Venture capital	5,672,346			
Hybrid	<u>9,286,326</u>			
Total Investments Measured at NAV	<u>53,086,830</u>			
Money market funds (exempt)	<u>23,592,213</u>			
Total Investments	<u>\$ 240,180,223</u>			

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Fair Value Hierarchy (continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient, including their related unfunded commitments and redemption restrictions.

Investments Measured at Net Asset Value	Fair Value	Unfunded Commitments	Redemption Frequency If Currently Eligible	Redemption Notice Period in Days
Commingled funds - emerging markets	\$ 7,548,511		Weekly	10
Commingled funds - real estate	11,366,448	--	Quarterly	45
Private equity - secondary markets	1,750,414	3,800,796	N/A	N/A
Private equity - real estate	17,173,814	654,375	N/A	N/A
Hedge funds				
Multi-strategy funds	288,971	--	Quarterly	65
Venture capital	5,672,346	6,946	N/A	N/A
Hybrid	<u>9,286,326</u>	1,186,250	N/A	N/A
Total Investments Measured at NAV	<u><u>\$ 53,086,830</u></u>			

Commingled Funds – Emerging Markets – Consists of an emerging market fund and a strategic property fund which are considered commingled in nature. The funds are valued at net asset value of the units held at the end of the period based on the fair value of the underlying investments.

Private Equity – Secondary Markets – This group consists of two funds invested in private equity investments through secondary markets. One of these funds focuses on acquiring high quality, mature assets with near term liquidity. These investments are valued at net asset value.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

TOWN OF PALM BEACH RETIREMENT SYSTEM INVESTMENTS (CONTINUED)

Fair Value Hierarchy (continued)

Private Equity – Real Estate – This category consists of four funds. Two of the funds are closed end funds targeting high growth markets in urban, modern, green properties by acquiring undercapitalized properties and adding value through enhancements. These funds have very limited redemption rights. Another fund pursues distressed and opportunistic real estate investment opportunities. The final real estate fund focuses on acquiring assets well located but with operationally impaired assets with distressed capital structures. These funds are valued at net asset value.

Multi-Strategy Funds – The fund in this group aims to diversify risk and reduce volatility by combining other strategies. These strategies include hedged equity, event driven, and relative value. The fund is valued at net asset value per share and is eligible for redemptions quarterly with 65 days' notice.

Venture Capital – This category consists of one fund which focuses primarily on early stage investments in start-up companies and later stage investments. A majority of the companies in the fund focus on information technology, software, media, and life sciences. Redemptions in this fund are not permitted.

Hybrid – This category consists of three closed end investment vehicles. One fund focuses on partnership investments in U.S. based buyout, recapitalization, and turnaround; one fund consists of global partnership investments in mezzanine debt, distressed debt, and venture debt; and the third fund consists predominantly of partnership investments in U.S. based venture capital and growth equity.

NOTE 3 – RECEIVABLES

Accounts receivable at September 30, 2020 are comprised of the following:

	General	Nonmajor Governmental	Town Docks Enterprise Fund	Golf Course Enterprise Fund	Total
Receivables					
Accounts receivable	\$ 904,351	\$ 50,573	\$ 11,778	\$ --	\$ 966,702
Taxes receivable	628,043	--	--	--	628,043
Total	1,532,394	50,573	11,778	--	1,594,745
Less: allowance for doubtful accounts	(489,826)	--	--	--	(489,826)
Net Receivables	<u>\$ 1,042,568</u>	<u>\$ 50,573</u>	<u>\$ 11,778</u>	<u>\$ --</u>	<u>\$ 1,104,919</u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 4 – CAPITAL ASSETS

The capital assets activity for the Governmental Activities for the fiscal year ended September 30, 2020 was as follows:

Governmental Activities	Beginning Balances	Additions	Deletions	Transfers	Ending Balances
Capital Assets Not Being Depreciated					
Land	\$ 10,566,323	\$ --	\$ --	\$ --	\$ 10,566,323
Construction in progress	24,762,503	18,999,804	(39,956,885)	--	3,805,422
Total Capital Assets Not Being Depreciated	<u>35,328,826</u>	<u>18,999,804</u>	<u>(39,956,885)</u>	<u>--</u>	<u>14,371,745</u>
Capital Assets Being Depreciated or Amortized					
Buildings	67,467,383	17,383,944	--	--	84,851,327
Improvements other than buildings	8,072,816	448,705	--	--	8,521,521
Equipment	22,038,448	1,145,940	(718,619)	--	22,465,769
Infrastructure	160,293,003	20,175,411	(18,271,657)	--	162,196,757
Intangible assets	1,186,607	--	--	--	1,186,607
Total Capital Assets Being Depreciated or Amortized	<u>259,058,257</u>	<u>39,154,000</u>	<u>(18,990,276)</u>	<u>--</u>	<u>279,221,981</u>
Less: Accumulated Depreciation and Amortization					
Buildings	(18,927,399)	(2,420,050)	--	--	(21,347,449)
Improvements other than buildings	(4,027,407)	(441,332)	--	--	(4,468,739)
Equipment	(11,783,302)	(1,744,204)	629,121	--	(12,898,385)
Infrastructure	(63,527,354)	(8,233,827)	12,017,328	--	(59,743,853)
Intangible assets	(1,186,607)	--	--	--	(1,186,607)
Total Accumulated Depreciation and Amortization	<u>(99,452,069)</u>	<u>(12,839,413)</u>	<u>12,646,448</u>	<u>--</u>	<u>(99,645,034)</u>
Net Capital Assets Being Depreciated or Amortized	<u>159,606,188</u>	<u>26,314,587</u>	<u>(6,343,828)</u>	<u>--</u>	<u>179,576,948</u>
Net Capital Assets	<u>\$ 194,935,014</u>	<u>\$ 45,314,391</u>	<u>\$ (46,300,713)</u>	<u>\$ --</u>	<u>\$ 193,948,693</u>

For the fiscal year ended September 30, 2020, depreciation and amortization expense was charged to functions of the Governmental Activities as follows:

Governmental Activities

General government	\$ 475,739
Public safety	392,268
Physical environment	11,759,696
Transportation	<u>211,710</u>

Total Depreciation and Amortization Expense –

Governmental Activities	<u>\$ 12,839,413</u>
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TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 4 – CAPITAL ASSETS (CONTINUED)

The capital assets activity for the Business-type Activities for the fiscal year ended September 30, 2020 was as follows:

Business-type Activities	Beginning Balances	Additions	Deletions	Transfers	Ending Balances
Capital Assets Not Being Depreciated					
Land	\$ 5,051,527	\$ --	\$ --	\$ --	\$ 5,051,527
Construction in progress	1,254,104	9,155,260	--	--	10,409,364
Total Capital Assets Not Being Depreciated	<u>6,305,631</u>	<u>9,155,260</u>	<u>--</u>	<u>--</u>	<u>15,460,891</u>
Capital Assets Being Depreciated or Amortized					
Buildings	3,273,034	--	--	--	3,273,034
Improvements other than buildings	10,256,803	--	--	--	10,256,803
Equipment	943,114	49,321	(49,085)	--	943,350
Total Capital Assets Being Depreciated or Amortized	14,472,951	49,321	(49,085)	--	14,473,187
Less: Accumulated Depreciation and Amortization					
Buildings	(676,888)	(76,923)	--	--	(753,811)
Improvements other than buildings	(5,798,757)	(302,166)	--	--	(6,100,923)
Equipment	(538,982)	(101,366)	48,587	--	(591,761)
Total Accumulated Depreciation and Amortization	(7,014,627)	(480,455)	48,587	--	(7,446,495)
Net Capital Assets Being Depreciated or Amortized	<u>7,458,324</u>	<u>(431,134)</u>	<u>(498)</u>	<u>--</u>	<u>7,026,692</u>
Net Capital Assets	<u>\$ 13,763,955</u>	<u>\$ 8,724,126</u>	<u>\$ (498)</u>	<u>\$ --</u>	<u>\$ 22,487,583</u>

For the fiscal year ended September 30, 2020, depreciation and amortization expense was charged to functions of the Business-type Activities as follows:

Business-type Activities

Town Docks	\$ 155,465
Golf Course	<u>324,990</u>

Total Depreciation and Amortization Expense –

Business-type Activities	<u>\$ 480,455</u>
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TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 5 – INVESTMENT IN JOINT VENTURE

In September 1992, the Town entered into a joint interlocal agreement (the “Agreement”) with Palm Beach County and three municipalities (West Palm Beach, Riviera Beach and Lake Worth) whereby prior separate agreements were consolidated into a single unified agreement to establish rules and procedures for the operation and management of the existing East Central Regional Wastewater Treatment Facilities (the “ECR”) in which each participating entity had a financial interest. The ECR was created to receive, treat, and dispose of sewage generated within each municipality and the County. The initial term of the Agreement is for thirty years with a renewable term of thirty years. In the event the ECR is sold or disposed of, proceeds of the sale or disposition shall be prorated among the entities, based on their reserve capacity as of the date of disposition. As of September 30, 2020, the Town had an 8.5714% interest in the ECR. Under generally accepted accounting principles, the Town is required to account for this joint venture using the equity method. Accordingly, the Town recorded its initial investment at cost and is required to record its proportionate share of the ECR’s income or loss as well as additional contributions made or distributions received. At September 30, 2020, the Town’s 8.5714% equity interest in the ECR totaled \$12,775,772. This investment is reported in the Governmental Activities Statement of Net Position as Investment in Joint Venture. The Town’s investment in ECR was estimated using audited ECR financial information for the fiscal year ended September 30, 2020. The Town’s management believes the investment in ECR, as reported, is fairly stated.

The Agreement provides for the establishment of a Governing Board (the “Board”), comprised of one representative from each entity participating in the Agreement, to administer ECR. Under the Agreement, the Board has the power to enter into contracts, employ personnel and enter into debt in accordance with Section 163.01(7) of Florida Statutes. In accordance with the Agreement, the City of West Palm Beach operates and manages ECR on behalf of the Board.

All costs of operating the ECR, excluding depreciation, are shared by each of the entities based on actual flows of wastewater. Costs associated with capital projects, renewal and replacement, and debt service are shared among the participating governments based on their pro-rata share of reserve capacity. The ECR Board is updating an engineering report on processing and disposal of biosolids at the facility, including the possibility of generating electricity on site. The initial study was prompted by changes in regulations regarding biosolids disposal. A substantial capital investment will be necessary to update the facilities. However, anticipated savings in the operation and maintenance costs as a result of the improvements should significantly reduce the impact of the increased debt service.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 5 – INVESTMENT IN JOINT VENTURE (CONTINUED)

Based on a “Participatory Agreement” signed by all participants in April 1993, the ECR constructed improvements amounting to approximately \$22,377,000, which was financed by the State of Florida, Department of Environmental Protection Revolving Loan Fund. Pledged revenue consisting of all fees and payments received by ECR will be used to repay the debt. As of September 30, 2011, the outstanding balance due to the State Loan Fund was \$6,507,923 and the Town’s share of this debt was \$540,924 which was reflected as a liability in the Governmental Activities Statement of Net Position. On September 14, 2012, the ECR, utilizing part of the proceeds of a \$14,000,000 bank loan, advance refunded the outstanding balance of the State Revolving Loan thereby extinguishing the Town’s portion of the related debt.

The above referenced bank loan is a debt of the ECR and its debt service will be included in ECR operations and maintenance costs (and billed to the Town as such).

The ECR issues separate financial statements. The latest available audited financial statements for the ECR are for the fiscal year ending September 30, 2020. The accountants issued an unqualified opinion on those financial statements, which may be obtained from the City of West Palm Beach, Finance Department, 401 Clematis Street, West Palm Beach, Florida 33401.

Summarized financial information relating to the ECR as of and for the fiscal year ended September 30, 2020 is as follows:

Net Position September 30, 2020	
Current and other assets	\$109,541,309
Capital assets, net	<u>240,999,651</u>
Total Assets	350,540,960
Deferred Outflows of Resources	<u>1,773,891</u>
Current liabilities	22,095,376
Non-current liabilities	<u>158,686,055</u>
Total Liabilities	<u>180,781,431</u>
Net Position	<u><u>\$171,533,420</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 5 – INVESTMENT IN JOINT VENTURE (CONTINUED)

Change in Net Position
For the Year Ended September 30, 2020

Charges for services	\$ 25,668,580
Other operating revenue	<u>3,121,861</u>
Total Operating Revenue	28,790,441
Operating expenses	<u>24,934,544</u>
Operating income	3,855,897
Non-operating revenue (expense), net	<u>(3,330,965)</u>
Income Before Capital Contributions	524,932
Capital contributions	<u>9,058,008</u>
Change in Net Position	9,582,940
Net Position - Beginning of Year	<u>161,950,480</u>
Net Position - End of Year	<u><u>\$171,533,420</u></u>

At September 30, 2020, the ECR participants and their respective interest in the ECR were as follows:

Participant	Reserve Capacity Percentages
City of West Palm Beach	29.28570%
Palm Beach County	34.28570%
City of Lake Worth	16.42860%
City of Riviera Beach	11.42860%
Town of Palm Beach	<u>8.57140%</u>
Total	<u><u>100.00000%</u></u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Transfers primarily consist of moving money from one fund to another to be used for a specific purpose within the receiving fund. Transfers from the General Fund to the Beach Restoration Project Fund were used to fund various capital projects. Transfers from the General Fund, Beach Restoration Project Fund, Golf Course Enterprise Fund, and nonmajor funds to the nonmajor funds were used to fund debt service and capital projects. Transfers from the nonmajor governmental funds to the Townwide Undergrounding Assessment Fund were used to fund the Townwide Undergrounding Project. Transfers from the Town Docks Enterprise Fund and Golf Course Enterprise Fund to the General Fund were used to pay for services supporting various culture and recreation projects. Transfers from the nonmajor enterprise fund to the Town Docks Enterprise Fund, Golf Course Enterprise Fund, General Fund, Internal Service Funds, nonmajor governmental funds, and Governmental activities were used to close the nonmajor enterprise fund.

Transfers within the governmental and business-type activities are eliminated in the government-wide financial statements.

Interfund receivables and payables and interfund transfers at September 30, 2020 are summarized as follows:

Due to/Due from Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Townwide Undergrounding Assessment Fund	\$ 710,472

Advance to/Advance from Other Funds

Receivable Fund	Payable Fund	Amount
Equipment Replacement Fund	Special Assessment Fund	\$ 1,701,946
	Special Assessment Maintenance Fund	204,140
Total		\$ 1,906,086

Interfund Transfers

Transfers In	Transfers Out	Amount
General Fund	Golf Course Enterprise Fund	\$ 25,000
Townwide Undergrounding Assessment Fund	General Fund	144,450
Townwide Undergrounding Assessment Fund	Nonmajor Enterprise Fund	500,000
Beach Restoration Project Fund	General Fund	6,520,211
Nonmajor Governmental Funds	General Fund	8,403,913
Nonmajor Governmental Funds	Beach Restoration Project Fund	544,107
Nonmajor Governmental Funds	Golf Course Enterprise Fund	199,813
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,000,000
Total		\$ 17,337,494

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities for the fiscal year ended September 30, 2020 are summarized as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds					
Series 2018 Bonds	\$ 55,350,000	\$ --	\$ (990,000)	\$ 54,360,000	\$ 1,040,000
Unamortized premium	4,270,815	--	(258,109)	4,012,706	--
Total General Obligation Bonds	\$ 59,620,815	\$ --	\$ (1,248,109)	\$ 58,372,706	\$ 1,040,000
Revenue bonds					
Series 2010A Bonds	\$ 5,870,000	\$ --	\$ (5,870,000)	\$ --	\$ --
Series 2010B Bonds	330,000	--	(330,000)	--	--
Series 2013 Bonds	50,640,000	--	(43,970,000)	6,670,000	1,200,000
Series 2016A Bonds	39,320,000	--	--	39,320,000	1,195,000
Series 2016B Bonds	10,255,000	--	--	10,255,000	355,000
Series 2019 Bonds	--	4,660,000	--	4,660,000	185,000
Series 2019 Taxable Bonds	--	48,730,000	--	48,730,000	445,000
Unamortized premiums	9,545,501	109,266	(2,715,463)	6,939,304	--
Unamortized discounts	(2,083)	--	2,083	--	--
Total Revenue Bonds	115,958,418	53,499,266	(52,883,380)	116,574,304	3,380,000
Compensated absences	3,126,140	1,004,379	(621,901)	3,508,618	698,262
Landfill closure and post-closure	3,391,318	114,446	--	3,505,764	--
Capital lease**	139,939	--	(34,024)	105,915	58,197
Net pension liability	106,431,756	--	(3,419,516)	103,012,240	--
Total pension liability	1,171,088	36,498	--	1,207,586	--
Total Long-Term Liabilities	\$ 289,839,474	\$ 54,654,589	\$ (58,206,930)	\$ 286,287,133	\$ 5,176,459
Business-type Activities					
Series 2020 bonds	\$ --	\$ 31,000,000	\$ --	\$ 31,000,000	\$ --
Net pension liability	2,004,974	--	(20,044)	1,984,930	--
Compensated absences	108,956	6,746	(25,775)	89,927	26,451
Total Long-Term Liabilities	\$ 2,113,930	\$ 31,006,746	\$ (45,819)	\$ 33,074,857	\$ 26,451

****Direct Borrowings**

The compensated absences, net pension liability, total pension liability, and landfill closure and post-closure liabilities of the governmental activities are liquidated primarily by the Town's General Fund.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

INTEREST EXPENSE

Total interest costs incurred and paid on all Town debt for the fiscal year ended September 30, 2020 totaled \$6,946,049 and \$7,015,909, respectively. No interest was capitalized in the enterprise funds for the fiscal year ended September 30, 2020.

DEFEASED DEBT

The Town has defeased a portion of the Revenue Bonds, Series 2013 by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liabilities for the defeased bonds are not included in the Town's financial statements. At September 30, 2020, the following amounts of bonds are outstanding and considered defeased:

Public Improvement Revenue Bonds, Series 2013	\$42,825,000
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PLEDGED REVENUES

The Town has pledged future non-ad valorem revenues to pay principal and interest on the Series 2013, Series 2016A, Series 2016B, and Series 2019 Bonds. A summary of the pledged non-ad valorem revenues is presented on page 172 in the Statistical Section. A discussion of the general purpose for each series of bonds secured by the pledged revenues is presented below. At September 30, 2020, principal and interest to maturity on March 30, 2043 to be paid from pledged future revenues totaled \$148,218,902. Principal and interest paid for the current fiscal year on these Bonds totaled \$7,362,699 and pledged non-ad valorem revenue totaled \$26,643,077 for the year. It is estimated that based on the total fiscal year 2020 pledged non-ad valorem revenue, that annual principal and interest payments will require approximately 27.5% of pledged revenues.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE AND REFUNDING BONDS, SERIES 2010A

On February 25, 2010, the Town issued \$57,035,000 of the Public Improvement Revenue and Refunding Bonds, Series 2010A (Capital Improvement Program) to (i) finance or refinance (a) replacements and improvements to portions of the Town's sanitary sewer, storm water, street lighting and traffic signal infrastructure (the "Town Infrastructure Project"); (b) renovation of the Town's par 3 golf course (the "Golf Course Project"); (ii) refund the Town's Revenue Refunding Bonds, Series 2003B (Capital Improvement Project) and prepay the Town's Public Improvement Revenue Note, Series 2008; (iii) pay capitalized interest on the Bonds through July 2010; and (iv) pay the costs of issuing the Bonds. The Series 2010A Bonds were issued at a net original issue premium of \$2,990,255 and bore interest at rates ranging from 2.0% to 5.0%. Principal payments were due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Series 2010A bonds are payable solely from and secured by a pledge of non-ad valorem revenue. On September 28, 2016, \$43,350,000 of the Series 2010A Bonds were refunded. In January 2020, the remaining balance on the Series 2010A bonds was paid off with the proceeds of the Series 2019 Bond.

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2010B

On February 25, 2010, the Town issued \$14,770,000 of the Public Improvement Revenue Bonds, Series 2010B (Worth Avenue Commercial District Project) to (i) finance or refinance public capital improvement in the Worth Avenue Commercial District (the "Worth Avenue Project"); (ii) prepay amounts drawn on the Town's Public Improvement Revenue Note, Series 2009; (iii) pay capitalized interest on the Bonds through July 2010; and (iv) pay the costs of issuing the Bonds. The Series 2010B Bonds were issued at a net original issue discount of \$410,712 and bear interest at rates ranging from 2.0% to 4.25%. Principal payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Series 2010B bonds are payable from and secured by a pledge of non-ad valorem revenue and non-ad valorem capital special assessments that the Town levies on real property located in the Worth Avenue Commercial District.

The final cost of the Worth Avenue Project was \$1,485,944 less than anticipated. In accordance with the Bond Resolution and Bond Purchase Agreement, the Town used to excess funds for a pro rata extraordinary mandatory redemption of \$1,485,000 of the Bonds on January 1, 2012. On September 28, 2016, \$10,290,000 of the Series 2010B Bonds were refunded. In January 2020, the bond was paid off in full.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2013

On December 19, 2013, the Town issued \$55,590,000 of the Public Improvement Revenue Bonds, Series 2013 (Capital Improvement and Coastal Management Program) to (i) finance all or a portion of the cost of acquiring, constructing, renovating and equipping components of the Town's capital improvement plan, including, but not limited to, drainage, sanitary sewer, water system, street lighting, street, traffic signal, curb, gutter sidewalk, park, Town Hall Square and Town Par 3 golf course improvements and related capital improvements, and the Town's coastal management program, including, but not limited to, sea wall replacements, groin rehabilitation and related capital improvements; and (ii) pay the costs of issuing the Bonds. The Series 2013 Bonds were issued at a net original issue premium of \$2,904,720 and bear interest at rates ranging from 4.125% to 5.0%. The principal and interest on the Series 2013 Bonds are payable from and secured solely by a pledge of non-ad valorem revenues. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2043. On January 8, 2020, \$42,825,000 of the Series 2013 Bonds were refunded.

The debt service requirements for the Series 2013 Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,200,000	\$ 303,500	\$ 1,503,500
2022	1,265,000	241,875	1,506,875
2023	1,335,000	176,875	1,511,875
2024	1,400,000	108,500	1,508,500
2025	<u>1,470,000</u>	<u>36,750</u>	<u>1,506,750</u>
Total	<u><u>\$ 6,670,000</u></u>	<u><u>\$ 867,500</u></u>	<u><u>\$ 7,537,500</u></u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2016A

On September 28, 2016, the Town issued \$39,320,000 of the Public Improvement Revenue Refunding Bonds, Series 2016A (Capital Improvement Program) to (i) refund a portion of the Town's Public Improvement Revenue and Refunding Bonds, Series 2010A (Capital Improvement Program) maturing after January 1, 2020, and (ii) pay a portion of the costs of issuing the Bonds. The Series 2016A Bonds were issued at an original premium of \$7,639,128 and bear interest at rates ranging from 4.0% to 5.0%. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Bonds are payable solely from and secured by a pledge of non-ad valorem revenue.

Debt service requirements for the Series 2016A Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,195,000	\$ 1,734,375	\$ 2,929,375
2022	1,255,000	1,673,125	2,928,125
2023	1,320,000	1,608,750	2,928,750
2024	1,385,000	1,541,125	2,926,125
2025	1,460,000	1,470,000	2,930,000
2026-2030	8,490,000	6,148,750	14,638,750
2031-2035	10,845,000	3,838,450	14,683,450
2036-2040	13,370,000	1,380,200	14,750,200
Total	<u>\$ 39,320,000</u>	<u>\$ 19,394,775</u>	<u>\$ 58,714,775</u>

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016B

On September 28, 2016, the Town issued \$10,255,000 of the Public Improvement Revenue Refunding Bonds, Series 2016B (Worth Avenue Commercial District Project) to (i) refund all the Town's Public Improvement Revenue and Refunding Bonds, Series 2010B (Worth Avenue Commercial District Project) maturing after January 1, 2020, and (ii) pay a portion of the costs of issuing the Bonds. The Series 2016B Bonds were issued at an original premium of \$1,217,936 and bear interest at rates ranging from 2.625% to 5.0%. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Bonds are payable solely from and secured by a pledge of non-ad valorem revenue.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016B (CONTINUED)

Debt service requirements for the Series 2016B Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 355,000	\$ 367,913	\$ 722,913
2022	365,000	357,113	722,113
2023	375,000	346,013	721,013
2024	390,000	334,538	724,538
2025	400,000	322,688	722,688
2026-2030	2,235,000	1,351,713	3,586,713
2031-2035	2,825,000	788,452	3,613,452
2036-2040	<u>3,310,000</u>	<u>309,156</u>	<u>3,619,156</u>
Total	<u><u>\$ 10,255,000</u></u>	<u><u>\$ 4,177,586</u></u>	<u><u>\$ 14,432,586</u></u>

TOWN OF PALM BEACH GENERAL OBLIGATION BONDS, SERIES 2018

On October 11, 2018, the Town issued \$56,040,000 of General Obligation Bonds, Series 2018 (Underground Utility Project) to (i) financing or refinancing a portion of the cost of acquiring, constructing, reconstructing, and equipping of the Town's Underground Utility Project, (ii) retiring the Town's Public Improvement Commercial Paper Revenue Notes, Series 2017, and (iii) paying the costs of issuance with respect to the Bonds. The Series 2018 Bonds were issued at a net original premium of \$4,459,897 and bear interest at rates ranging from 4.0% to 5.0%. The Bonds are general obligation bonds of the Town for which the full faith and credit and taxing power of the Town are pledged. The Bonds shall be payable first from the Underground Utility Project Special Assessments and, to the extent these Assessment are insufficient to pay debt service or not assessed, ad valorem taxes levied and collected in the Town on all taxable property in the Town sufficient to pay principal of and interest on the Bonds as the same become due and payable. The Town may apply other legally available sources of revenues to the payment of the Bonds. The issuance of general obligation bonds of the Town in an aggregate principal amount of not exceeding \$90,000,000 was approved by voters in the bond referendum held on March 15, 2016. Principal payments are due on July 1 and interest payments are due on January 1 and July 1 until maturity on July 1, 2047.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH GENERAL OBLIGATION BONDS, SERIES 2018 (CONTINUED)

The General Obligation Bonds, Series 2018 does not set forth default provisions.

TOWN OF PALM BEACH GENERAL OBLIGATION BONDS, SERIES 2018 (CONTINUED)

Debt service requirements for the Series 2018 Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,040,000	\$ 2,358,850	\$ 3,398,850
2022	1,095,000	2,306,850	3,401,850
2023	1,150,000	2,252,100	3,402,100
2024	1,205,000	2,194,600	3,399,600
2025	1,265,000	2,134,350	3,399,350
2026-2030	7,345,000	9,656,750	17,001,750
2031-2035	9,350,000	7,647,650	16,997,650
2036-2040	11,505,000	5,497,600	17,002,600
2041-2045	13,990,000	3,005,400	16,995,400
2046-2047	<u>6,415,000</u>	<u>387,400</u>	<u>6,802,400</u>
Total	<u>\$ 54,360,000</u>	<u>\$ 37,441,550</u>	<u>\$ 91,801,550</u>

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING TAXABLE BONDS, SERIES 2019

On January 8, 2020, the Town issued \$48,730,000 of the Public Improvement Revenue Refunding Bonds, Series 2019 to (i) advance refund a portion of the Town's outstanding Public Improvement Revenue Bonds, Series 2013 (Capital Improvement and Coastal Management Program) maturing after January 1, 2020, and (ii) pay a portion of the costs of issuing the Bonds. The Series 2019 Bonds were issued at an original premium of \$105,799 and bear interest at rates ranging from 2.5% to 3.10%. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2043. The Bonds are payable solely from and secured by a pledge of non-ad valorem revenue.

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING TAXABLE BONDS, SERIES 2019 (CONTINUED)

Non Ad Valorem Debt Service - Series 2019 (Taxable)

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 445,000	\$ 1,393,099	\$ 1,838,099
2022	425,000	1,382,224	1,807,224
2023	435,000	1,371,474	1,806,474
2024	445,000	1,360,474	1,805,474
2025	460,000	1,349,162	1,809,162
2026-2030	10,610,000	6,065,473	16,675,473
2031-2035	12,150,000	4,542,783	16,692,783
2036-2040	14,145,000	2,592,849	16,737,849
2041-2043	<u>9,615,000</u>	<u>453,298</u>	<u>10,068,298</u>
Total	<u>\$ 48,730,000</u>	<u>\$ 20,510,834</u>	<u>\$ 69,240,834</u>

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019

On October 17, 2019, the Town issued \$4,660,000 of the Public Improvement Revenue Refunding Bonds, Series 2019 to be used to (i) refund the Series 201A Bonds maturing on and after January 1, 2021 and (ii) paying costs of issuance of the Series 2019 Bond. The Series 2019 bears interest 2.33%. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Bonds are payable solely from and secured by a pledge of non-ad valorem revenue.

Non Ad Valorem Debt Service - Series 2019

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 185,000	\$ 106,423	\$ 291,423
2022	190,000	102,054	292,054
2023	190,000	97,627	287,627
2024	200,000	93,084	293,084
2025	205,000	88,365	293,365
2026-2030	1,085,000	368,198	1,453,198
2031-2035	1,230,000	233,233	1,463,233
2036-2040	<u>1,375,000</u>	<u>81,725</u>	<u>1,456,725</u>
Total	<u>\$ 4,660,000</u>	<u>\$ 1,170,709</u>	<u>\$ 5,830,709</u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

On March 11, 2020, the Town issued \$31,000,000 of the Public Improvement Revenue Bonds, Series 2020 to (i) make improvements to the Town Marina, and (ii) pay the costs of issuing the Bonds. The Series 2019 Bonds bears interest at 2.25%. Principal and interest payments are due on January 1, and interest payments are due on January 1 and July 1 until maturity on January 1, 2040. The Bonds are payable solely from and secured by a pledge of non-ad valorem revenue.

Non Ad Valorem Debt Service - Series 2020 Bonds

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ --	\$ 697,500	\$ 697,500
2022	1,310,000	682,763	1,992,763
2023	1,340,000	652,950	1,992,950
2024	1,370,000	622,463	1,992,463
2025	1,405,000	591,244	1,996,244
2026-2030	7,540,000	2,461,050	10,001,050
2031-2035	8,485,000	1,560,656	10,045,656
2036-2040	<u>9,550,000</u>	<u>547,313</u>	<u>10,097,313</u>
Total	<u>\$ 31,000,000</u>	<u>\$ 7,815,938</u>	<u>\$ 38,815,938</u>

OBLIGATION UNDER CAPITAL LEASE

In August 2017, the Town entered into a capital lease agreement for certain parking kiosk equipment. Under the terms of the agreement the Town will become the owner of the related equipment at the completion of the lease term. Amortization of the leased equipment under the capital lease is included with depreciation expense. The equipment and related accumulated depreciation under the capital lease are as follows:

Equipment	\$ 228,037
Less: accumulated depreciation	<u>(142,773)</u>
Net	<u>\$ 85,264</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

OBLIGATION UNDER CAPITAL LEASE (CONTINUED)

The future minimum lease payments as of September 30, 2020 are as follows:

Fiscal Year Ending September 30,	Payment
2021	\$ 60,389
2022	48,312
Minimum Lease Payments	108,701
Less: Interest	(2,786)
Present Value of Minimum Lease Payments	<u><u>\$ 105,915</u></u>

TOWN OF PALM BEACH, FLORIDA, PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2013; 2016A; 2016B; AND TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING TAXABLE BONDS, SERIES 2019 – DEFAULT TERMS

Under the terms of the authorizing resolutions related to above bond, should the Town default in any of its obligations or covenants created by such resolutions, the bondholders may, in addition to any remedy set forth in such resolutions, either at law or in equity, by suit, action, mandamus or other proceeding in any court of competent jurisdiction, protect and enforce any and all rights under the laws of the State of Florida, or granted and contained in such resolutions, and may enforce and compel the performance of all duties required by the resolutions, or by any applicable statutes to be performed by the Town or by any officer thereof.

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019; AND TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 – DEFAULT TERMS

Upon the occurrence of an event of default (including a payment default, bankruptcy, or breach of material covenants, representations or warranties), the bondholders, as the case may be, may pursue any available remedy at law or in equity or by statute, including any applicable law or statute of the United States of America or of the State of Florida, to enforce the payment of principal of and interest on the applicable bond then outstanding or the obligations of the Town. Failure to pay scheduled principal or interest on the Bonds or other amounts due under either loan agreement is subject to the payment of default interest.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

***TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019;
AND TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 –
DEFAULT TERMS (CONTINUED)***

Additionally, failure to make scheduled principal and interest payments on the Series 2019 Bond within ten (10) days after the due date thereof is subject to a five percent (5%) late payment fee based on the amount of the payment due. Failure to make scheduled payments of principal and interest on the Series 2020 Bond or other payments required under the 2020 Loan Agreement within ten (10) days after the due date thereof may, at the option of CenterState Bank be subject to a five percent (5%) late payment fee based on the amount of the payment due.

CAPITAL LEASES – DEFAULT TERMS

In the event of default, the lender may provide a written notice to declare all amounts then due under the financing agreements, and all remaining payments due during the fiscal year in effect when the default occurs to be immediately due and payable, or request the Town promptly deliver the equipment to the lessor. Lessor may exercise any other remedy available, at law or in equity, with respect to such event of default. The Town shall pay reasonable attorneys' fees and expenses incurred by lessor in exercising any remedy hereunder .

NOTE 8 – OBLIGATION UNDER UTILITY AGREEMENT AND INTANGIBLE ASSETS

On July 10, 1978, the Town entered into a utility agreement with the City of Lake Worth (the "City"). Under the terms of the agreement, the City will supply the Town certain wastewater facilities for a period of 40 years. At the option of the Town, the agreement may be extended for three additional periods of ten years after the otherwise normal termination of the agreement.

The City obtained Florida State Bond Loan, Series E for the purpose of constructing and improving existing water and sewer facilities. The Town was obligated to pay the City a percentage of its pro rata share, based on sewer reserved capacity, of the debt service of this loan until October 1, 2006 when the loan was paid in full.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 8 – OBLIGATION UNDER UTILITY AGREEMENT AND INTANGIBLE ASSETS (CONTINUED)

The Series E Loan was originally issued by the City on October 1, 1976, at a face value of \$7,585,000. The loan matured in varying amounts through June 30, 2006. The Town's pro rata share of the loan was 11.7625%. The present value, discounted at the same rate as the Series E Loan, of the Town obligation to the City was \$1,186,607 at issuance. Intangible wastewater usage rights were recorded at the same amount and are being amortized over the 40-year contract period that the Town is entitled to use the City's wastewater facilities. At September 30, 2020, the intangible assets were fully amortized and are recorded with the capital assets of the governmental activities.

Under the terms of the agreement, the Town makes annual payments to the City for flow charges, operations and maintenance costs based on the Town's actual usage, and a pro rata share of the renewal and replacement costs. For the fiscal year ended September 30, 2020, the Town made no payments to the City pursuant to the agreement.

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM

GENERAL INFORMATION

The Town of Palm Beach Retirement System is the administrator of a single-employer Public Employee Retirement System hybrid defined benefit and defined contribution pension plan established to provide pension benefits for its employees. The Town's retirement system was established on July 1, 1947, by an ordinance of the Town of Palm Beach. The Plan is considered part of the Town's financial reporting entity and is included in the Town's financial statements as one plan with three separate trust funds. The Plan was amended by ordinance 4-2012, effective April 1, 2012 which required that the retirement system be administered by a single board of trustees and ordinance No. 6-2012, effective May 1, 2012 which amended participant benefits.

Prior to April 1, 2012 separate pension plans were maintained for the general and lifeguard employees, police officers, and firefighters. Effective April 1, 2012, the general employees and lifeguard employees board of trustees, police officer board of trustees, and firefighter board of trustees were eliminated and a new consolidated board of trustees was created. The existing contracts, investment holdings, assets and liabilities of the general employees' and lifeguard employees', police officers', and firefighters' retirement plans were transferred and became contracts, investment holdings, assets and liabilities of the new board. In conjunction with the new board consolidation, effective May 1, 2012, an amended consolidated hybrid retirement plan with a defined contribution component was established, covering all employees of the Town. The new consolidated plan is known as the Town of Palm Beach Retirement System (the "Plan") effective May 1, 2012. Effective October 1, 2016, non-bargaining public safety employees and DROP participants on and after that date were authorized to retire under normal retirement after reaching age 56, and all service accrued after that date is calculated at an accrual rate of 2.75%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL INFORMATION (CONTINUED)

Effective May 1, 2017, all active and DROP participating General Employee and Life Guards on and after that date were authorized to retire under normal retirement after reaching age 62, and all service accrued after that date is calculated at an accrual rate of 1.70%. Effective August 12, 2017, bargaining public safety employees and those participating in DROP on and after that date were authorized to retire under normal retirement after reaching age 56, and all service accrued after that date is calculated at an accrual rate of 2.75% (vested terminated employees on date of enactment continue to qualify for normal retirement at age 65).

The Plan is currently administered by the Town of Palm Beach Retirement System Board of Trustees. There are nine members on the board of trustees. The trustees consist of (a) one employee who is a member of the benefit group general or benefit group lifeguard elected by the members of those benefit groups (b) one employee who is a member of the benefit group firefighter elected by the members of that benefit group (c) one employee who is a member of the benefit group police officers elected by the members of that benefit group (d) five residents of the Town who are not officers or employees of the Town, retirees or beneficiaries of the retirement system, appointed by the Town Council and (e) the Town's Finance Director who shall serve as a voting ex-officio member.

All employees working in excess of 1,850 hours per year are covered by the Plan. The Town Council is authorized to establish benefit levels. The contributions and benefits are segregated between general employees and lifeguards, police officers, and firefighters.

Prior to March 14, 2012, the police officers' and firefighters' portions of the Plan also received payments from the State of Florida pursuant to Chapters 185 and 175 of the Florida Statutes for the benefit of police officers and firefighters, respectively. Monies received pursuant to Chapters 185 and 175 can only be used to finance the benefits of participants who are police officers or firefighters, respectively. Effective March 14, 2012, the Town of Palm Beach withdrew from participation under Chapters 175 and 185.

The Plan issues a stand-alone financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to the Town of Palm Beach, Post Office Box 2029, Palm Beach, Florida 33480 or by calling (561) 838-5444.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL INFORMATION (CONTINUED)

At September 30, 2019, the plan membership consisted of the following:

	Police			
	General	Officers	Firefighters	Total
Inactive plan members and beneficiaries				
current receiving benefits	224	102	107	433
Inactive plan members entitled but not				
yet receiving benefits	38	25	30	93
Active plan members	156	58	58	272
Total Members	418	185	195	798

SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America (U.S. GAAP) as applied to governmental entities in accordance with Governmental Accounting Standards Board (GASB) pronouncements. Member contributions are recognized in the period in which the contributions are due. Town contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. For purposes of measuring the net pension liability, the Plan's fiduciary net position has been determined on the same basis as that used by the Plan.

PLAN DESCRIPTION

The following brief description of the general employees and lifeguards, police officers, and firefighters portions of the Plan is provided for general information purposes only. Participants should refer to the Plan agreement for more detailed information.

In accordance with Section 82-52 of the Town of Palm Beach, Florida Code of Ordinances, vesting or vested status means the attainment of 10 or more years of credited service. Notwithstanding the preceding sentence, all members of the retirement system who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased pursuant to Section 82-54, and who were employed by the Town and not participating in the DROP on that date shall be 100 percent vested in their frozen accrued benefit as of May 1, 2012, regardless of length of credited service.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS

Prior to May 1, 2012

General employees were eligible for retirement after 30 years of service, or age 55 with 10 or more years of service. Lifeguards were eligible for retirement at age 50 with 10 or more years of service or members with at least 10 years of credited service who retire after 2/9/93 are eligible when the individual's age plus credited service totals 65 years or more. General employees could elect early retirement if the member is at least 50 years old with 10 or more years of service. The retirement benefit was calculated as a normal retirement benefit, but it is reduced 6/10 of 1% for each month early retirement precedes the member's normal retirement date. If the member had 20 years or more of service, the retirement benefit is reduced 3/10 of 1% for each month early retirement precedes the normal retirement date.

General employees' retirement benefits were determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the sum of (a) 2.75% per year for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990, for the first 30 years of service, plus (b) 1% for service in excess of 30 years.

Lifeguards retirement benefits were determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the sum of (a) 2.85% per year for the first 25 years of service to a maximum of 71.25%, plus (b) 1% for service in excess of 25 years.

A member of the General Employees' Retirement System could elect to enter the Deferred Retirement Option Program ("DROP") within 7 years of the date the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP.

For members of the General Employees' Retirement System hired on or after January 1, 1980, the sum of the employer financed portion of the pension benefit and social security benefit could not exceed 100% of average final compensation. Members who retired after September 30, 1968, and prior to October 1, 1990, received an annual 1% increase in their retirement benefit computed on the base benefit. Members who retired after September 30, 1990, received a 2% annual cost of living adjustment subsequent to an initial 3-year deferral period.

The General Employees' Retirement System also provided certain disability, death, and other benefits, which are considered to be retirement benefits for funding and actuarial purposes. Eligible employees become fully vested after 10 years of credited service.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS (CONTINUED)

Prior to May 1, 2012 (continued)

All employees working in excess of 1,040 hours per year were required to participate.

Effective May 1, 2012

Normal Retirement

General employees who attained normal retirement eligibility based on credited service as of May 1, 2012 and who are employed by the Town and not participating in the DROP on that date, shall be eligible for normal retirement after 30 years of service, or age 55 with 10 years of service. Such general employees retirement benefits are determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the sum of (a) 2.75% per year for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990, for the first 30 years of service, plus (b) 1% for service in excess of 30 years.

Lifeguards who attained normal retirement eligibility based on credited service as of May 1, 2012 and who are employed by the Town and not participating in the DROP on that date, shall be eligible for normal retirement upon attaining age 50 with 10 or more years of credited service or when the individual's age plus credited service total 65 or more years and the individual has at least 10 years of service. Such lifeguards retirement benefits are determined by multiplying Average Final Compensation (highest two consecutive years out of the last five), times the sum of (a) 2.85% per year for the first 25 years of service to a maximum of 71.25%, plus (b) 1% for service in excess of 25 years.

General employees who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, shall be eligible for normal retirement upon attaining age 55, or 30 or more years of credited service without regard to age, and upon such retirement shall be eligible to receive the frozen accrued benefit based on credited service and Average Final Compensation on April 30, 2012 and the above formulas. Such members shall be eligible to receive the accrued benefit based on credited service on or after May 1, 2012 upon attaining age 62 with 10 or more years of credited service. For credited service between May 1, 2012 and April 30, 2017, the benefit formula shall be Average Final Compensation multiplied by 1.25% per year of credited service. For credited service on or after May 1, 2017, the benefit formula shall be Average Final Compensation multiplied by 1.7% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS (CONTINUED)

Effective May 1, 2012 (continued)

Normal Retirement (continued)

Lifeguards who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, shall be eligible for normal retirement upon termination of Town employment and attaining age 50, or when the member's age to last completed month plus credited service totals 65 years or more. Upon such retirement, the member shall be eligible to receive the frozen accrued benefit based on credited service and Average Final Compensation on April 30, 2012. Such members shall be eligible to receive the accrued benefit based on credited service on or after May 1, 2012 upon attaining age 62 with 10 or more years of credited service. For credited service between May 1, 2012 and April 30, 2017, the benefit formula shall be Average Final Compensation multiplied by 1.25% per year of credited service. For credited service on or after May 1, 2017, the benefit formula shall be Average Final Compensation multiplied by 1.7% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

Early Retirement

General Employees 20-Year Early Retirement Option: General employees who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, may elect to retire, subject to an early retirement reduction, upon attaining age 50 or older with 20 or more years of credited service.

General Employees 10-Year Early Retirement Option: General employees who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, may elect to retire, subject to an early retirement reduction, upon attaining age 50 or older with 10 or more years of credited service.

General Employees Age 60 Early Retirement Option: General employees who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, may elect to retire at age 60, subject to an early retirement reduction.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS (CONTINUED)

Effective May 1, 2012 (continued)

Lifeguards Age 60 Early Retirement Option: Lifeguards who did not attain normal retirement eligibility based on credited service as of May 1, 2012, excluding credited service purchased, and who were employed by the Town and not participating in the DROP on that date, and members hired on or after May 1, 2012, may elect to retire at age 60, subject to an early retirement reduction.

DROP Retirement

General employees and lifeguards may elect to enter the Deferred Retirement Option Program (“DROP”) after the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP, unless the member was eligible for retirement prior to May 1, 2012, in which case the DROP benefit is grandfathered at 98%.

Deferred Retirement (Vested Termination Benefit)

General employees and lifeguards with 10 or more years of service are eligible for a deferred retirement benefit. The pension begins upon meeting the requirements for normal retirement. Contributions must be left on deposit in the Plan. Failure to do so results in forfeiture of the vested benefit. The pension amount is computed as for normal retirement, based upon service and final average compensation at time of termination.

Duty Disability Retirement

There are no age or service requirements for duty disability for general employees or lifeguards. The pension amount to the earliest normal retirement eligibility date is computed as a regular retirement with additional serviced credit granted from the date of disability to the earliest normal retirement eligibility date. The minimum benefit is 60% of average final compensation. The pension amount at the earliest normal retirement eligibility date is computed as a regular retirement. The minimum shall be applicable for 5 years if the member attains such age for retirement less than 5 years after duty disability benefits commence.

Non-Duty Disability Before Retirement

General employees and lifeguards are eligible for non-duty disability benefits before retirement after 10 years or more of credited service. The pension amount is computed as for normal retirement.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS (CONTINUED)

Effective May 1, 2012 (continued)

Duty Death Before Retirement

There are no age or service requirements for duty death benefits before retirement for general employees or lifeguards. The pension amount to each surviving child is 25% of the member's Average Final Compensation not to exceed 50% or equal share of 75% of the member's Average Final Compensation when there are 4 or more surviving children being paid. The widow shall receive a pension benefit of the difference, if any, between 75% of the member's Average Final Compensation and the aggregate amount paid to the children.

Non-Duty Death Before Retirement

General employees and lifeguards are eligible for non-duty death benefits before retirement after 10 years or more of credited service. The pension amount is computed as 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under age 18. Dependent payment continues not to exceed age 25 when no surviving spouse.

Automatic Death After Retirement Pension

If the member chooses the standard option, general employees and lifeguards who had attained normal retirement eligibility based on credited service as of May 1, 2012 are eligible for an automatic after death retirement pension. The benefit to surviving children shall be 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable. The benefit to the surviving spouse shall be the difference, if any, between 75% of the retiree's pension and the aggregate amount paid to any surviving children.

General employees and lifeguards who had not attained retirement eligibility as of May 1, 2012 shall have frozen accrued benefits as described in the preceding paragraph. New plan benefits accrue after April 30, 2012. Reduced optional forms of payment are available.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL EMPLOYEES AND LIFEGUARDS (CONTINUED)

Effective May 1, 2012 (continued)

Post-Retirement Cost-of-Living Adjustment

General employees and lifeguards that retired after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on base benefit. Other adjustments have been made periodically. General employees and lifeguards that retired after September 30, 1990 and before May 1, 2012 receive an annual 2.0% increase based on the total pension payable subsequent to an initial 3-year deferral period.

General employees and lifeguards who had attained normal retirement eligibility based on credited service as of May 1, 2012 will receive an annual 2.0% increase based on pension benefits accrued, subject to an initial 3-year deferral period.

General employees and lifeguards who had not attained retirement eligibility as of May 1, 2012 do not receive any cost-of-living adjustment for benefits derived from service accrued on or after May 1, 2012. General employees and lifeguards who have accrued service as of April 30, 2012 will receive a 2.0% cost of living adjustment for benefits derived for service accrued to that date.

POLICE OFFICERS

Prior to May 1, 2012

Police officers were eligible for retirement after 20 or more years of service, regardless of age; or age 50 with 10 or more years of service; or, members with at least 10 years of credited service who retire after 9/30/90 are eligible when the individual's age plus credited service totals 65 years or more.

Police officers' retirement benefits were determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the greater of 3.5% per year of credited service to a maximum of 25 years, or 2.0% per year of credited service to a maximum of 50 years.

A member of the Police Officers' Retirement System could elect to enter the Deferred Retirement Option Program ("DROP") within 7 years of the date the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

POLICE OFFICERS (CONTINUED)

Prior to May 1, 2012 (continued)

Members who retired after September 30, 1968, and prior to October 1, 1990, received an annual 1% increase in their retirement benefit computed on the base benefit. Members who retired after September 30, 1990, received a 2% annual cost of living adjustment subsequent to an initial 3-year deferral period.

The Police Officers' Retirement System also provided certain disability, death, and other benefits, which are considered to be retirement benefits for funding and actuarial purposes. Eligible employees become fully vested after 10 years of credited service.

All employees working in excess of 1,040 hours per year were required to participate.

Normal Retirement

Police officers shall be eligible for normal retirement after 20 or more years of service, regardless of age; or age 50 with 10 or more years of service; or, members with at least 10 years of credited service who retire after 9/30/90 are eligible when the individual's age plus credited service totals 65 years or more. Such police officers' retirement benefits are determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the greater of 3.5% per year of credited service to a maximum of 25 years, or 2.0% per year of credited service to a maximum of 50 years.

Effective May 1, 2012

Normal Retirement

Police officers shall be eligible for normal retirement after 20 or more years of service, regardless of age; or age 50 with 10 or more years of service; or, members with at least 10 years of credited service who retire after 9/30/90 are eligible when the individual's age plus credited service totals 65 years or more. Such police officers' retirement benefits are determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the greater of 3.5% per year of credited service to a maximum of 25 years, or 2.0% per year of credited service to a maximum of 50 years.

Police officers shall be eligible for normal retirement upon attaining age 50, or 20 or more years of credited service without regard to age, and upon such retirement shall be eligible to receive the frozen accrued benefit based on credited service and Average Final Compensation on April 30, 2012 and the above formulas.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

POLICE OFFICERS (CONTINUED)

Effective May 1, 2012 (continued)

Normal Retirement (continued)

Members whose employment terminated on or after October 1, 2019 are eligible to retire or enter the DROP at the earlier of age 55 with 10 or more years of service or age 52 with 25 or more years of service.

Members whose employment terminated prior to October 1, 2019 and after September 30, 2015, are eligible to retire or enter the DROP at age 56 with 10 or more years of service.

Members whose employment terminated prior to October 1, 2016 are eligible to retire or enter the DROP at age 65 with 10 or more years of service.

For credited service between May 1, 2012 and September 30, 2016, the benefit formula shall be the Average Finance Compensation multiplied by 1.25% per year of credited service. For service on or after October 1, 2016, the benefit formula shall be the average final compensation multiplied by 2.75% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

Such members shall be eligible to receive the accrued benefit based on credited service on or after May 1, 2012 upon attaining age 56 with 10 or more years of credited service. For credited service between May 1, 2012 and September 30, 2016, the benefit formula shall be the Average Final Compensation multiplied by 1.25% per year of credited service. For service on or after October 1, 2016 the benefit formula shall be the Average Final Compensation multiplied by 2.75% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

DROP Retirement

Police officers may elect to enter the Deferred Retirement Option Program (“DROP”) after the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

POLICE OFFICERS (CONTINUED)

Effective May 1, 2012 (continued)

Deferred Retirement (Vested Termination Benefit)

Police officers with 10 or more years of service are eligible for a deferred retirement benefit. The pension begins upon meeting the requirements for normal retirement. Contributions must be left on deposit in the Plan. Failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately. The pension amount is computed as for normal retirement, based upon service and final average compensation at time of termination.

Duty Disability Retirement

There are no age or service requirements for duty disability for police officers. The pension amount is computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. The minimum benefit is 60% of average final compensation.

Non-Duty Disability Before Retirement

Police officers are eligible for non-duty disability benefits before retirement after 10 or more years of credited service. The pension amount is computed as for normal retirement. The minimum benefit is 30% of average final compensation.

Duty Death Before Retirement

There are no age or service requirements for duty death benefits before retirement for police officers. The pension amount to each surviving child is 25% of the member's Average Final Compensation not to exceed 50% or equal share of 75% of the member's Average Final Compensation when there are 4 or more surviving children being paid. The widow shall receive a pension benefit of the difference, if any, between 75% of the member's Average Final Compensation and the aggregate amount paid to the children.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

POLICE OFFICERS (CONTINUED)

Effective May 1, 2012 (continued)

Non-Duty Death Before Retirement

Police officers are eligible for non-duty death benefits before retirement after 10 or more years of credited service. The pension amount is computed as 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under age 18. Dependent payment continues not to exceed age 25 when no surviving spouse.

Automatic Death After Retirement Pension

If the member chooses the standard option, police officers who had attained normal retirement eligibility based on credited service as of May 1, 2012 are eligible for an automatic after death retirement pension. The benefit to surviving children shall be 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable. The benefit to the surviving spouse shall be the difference, if any, between 75% of the retiree's pension and the aggregate amount paid to any surviving children.

Police officers who had not attained retirement eligibility as of May 1, 2012 shall have frozen accrued benefits as described in the preceding paragraph. New plan benefits accrue after April 30, 2012. Reduced optional forms of payment are available.

Post-Retirement Cost-of-Living Adjustment

Police officers that retired after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on base benefit. Other adjustments have been made periodically. Police officers that retired after September 30, 1990 and before May 1, 2012 receive an annual 2.0% increase based on the total pension payable subsequent to an initial 3-year deferral period.

Police officers who had attained normal retirement eligibility based on credited service as of May 1, 2012 will receive an annual 2.0% increase based on pension benefits accrued, subject to an initial 3-year deferral period.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

POLICE OFFICERS (CONTINUED)

Effective May 1, 2012 (continued)

Post-Retirement Cost-of-Living Adjustment (continued)

Police officers who had not attained retirement eligibility as of May 1, 2012 do not receive any cost-of-living adjustment for benefits derived from service accrued on or after May 1, 2012. Police officers who have accrued service as of April 30, 2012 will receive a 2.0% cost of living adjustment for benefits derived for service accrued to that date.

FIREFIGHTERS

Prior to May 1, 2012

Firefighters were eligible for retirement after 20 or more years of service, regardless of age; or age 50 with 10 or more years of service; or, members with at least 10 years of credited service who retire after 9/30/90 are eligible when the individual's age plus credited service totals 65 years or more.

Firefighters' retirement benefits were determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the greater of 3.5% per year of credited service to a maximum of 25 years, or 2.0% per year of credited service to a maximum of 50 years.

A member of the Firefighters' Retirement System could elect to enter the Deferred Retirement Option Program ("DROP") within 7 years of the date the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP.

Members who retired after September 30, 1968, and prior to October 1, 1990, received an annual 1% increase in their retirement benefit computed on the base benefit. Members who retired after September 30, 1990, received a 2% annual cost of living adjustment subsequent to an initial 3-year deferral period.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

FIREFIGHTERS (CONTINUED)

Effective May 1, 2012

The Firefighters' Retirement System also provided certain disability, death, and other benefits, which are considered to be retirement benefits for funding and actuarial purposes. Eligible employees become fully vested after 10 years of credited service.

All employees working in excess of 1,040 hours per year were required to participate.

Normal Retirement

Firefighters shall be eligible for normal retirement after 20 or more years of service, regardless of age; or age 50 with 10 or more years of service; or, members with at least 10 years of credited service who retire after 9/30/90 are eligible when the individual's age plus credited service totals 65 years or more. Such Firefighters' retirement benefits are determined by multiplying the Average Final Compensation (highest two consecutive years out of the last five), times the greater of 3.5% per year of credited service to a maximum of 25 years, or 2.0% per year of credited service to a maximum of 50 years.

Firefighters shall be eligible for normal retirement upon attaining age 50, or 20 or more years of credited service without regard to age, and upon such retirement shall be eligible to receive the frozen accrued benefit based on credited service and Average Final Compensation on April 30, 2012 and the above formulas.

Non-Bargaining members whose employment terminated on or after October 1, 2019 and Bargaining members whose employment terminated on or after November 2, 2019 are eligible to retire or enter the DROP at the earlier of Age 55 with 10 or more years of service or Age 52 with 25 or more years of service.

Non-Bargaining members whose employment terminated on or after October 1, 2016 and Bargaining members whose employment terminated on or after August 12, 2017 are eligible to retire or enter the DROP at age 56 with 10 or more years of service.

All other members are eligible to retire or enter the DROP at age 65 with 10 or more years of service.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

FIREFIGHTERS (CONTINUED)

Effective May 1, 2012 (continued)

Normal Retirement (continued)

Non-bargaining unit firefighters: For credited service between May 1, 2012 and September 30, 2016, the benefit formula shall be the Average Final Compensation multiplied by 1.25% per year of credited service. For service on or after October 1, 2016 the benefit formula shall be the Average Final Compensation multiplied by 2.75% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

Bargaining unit firefighters: For credited service between May 1, 2012 and August 11, 2017, the benefit formula shall be the Average Final Compensation multiplied by 1.25% per year of credited service. For service on or after August 12, 2017 the benefit formula shall be the Average Final Compensation multiplied by 2.75% per year of credited service. Average Final Compensation after April 30, 2012 will be over a period increasing up to the final 5 years of credited service.

DROP Retirement

Firefighters may elect to enter the Deferred Retirement Option Program (“DROP”) after the member first reaches normal retirement eligibility. The member receives 100% of their accrued benefit at the date of their election to participate in DROP.

Deferred Retirement (Vested Termination Benefit)

Firefighters with 10 or more years of service are eligible for a deferred retirement benefit. The pension begins upon meeting the requirements for normal retirement. Contributions must be left on deposit in the Plan. Failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately. The pension amount is computed as for normal retirement, based upon service and final average compensation at time of termination.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

FIREFIGHTERS (CONTINUED)

Effective May 1, 2012 (continued)

Duty Disability Retirement

There are no age or service requirements for duty disability for firefighters. The pension amount is computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. The minimum benefit is 60% of average final compensation.

Non-Duty Disability Before Retirement

Firefighters are eligible for non-duty disability benefits before retirement after 10 or more years of credited service. The pension amount is computed as for normal retirement. The minimum benefit is 30% of average final compensation.

Duty Death Before Retirement

There are no age or service requirements for duty death benefits before retirement for firefighters. The pension amount to each surviving child is 25% of the member's Average Final Compensation not to exceed 50% or equal share of 75% of the member's Average Final Compensation when there are 4 or more surviving children being paid. The widow shall receive a pension benefit of the difference, if any, between 75% of the member's Average Final Compensation and the aggregate amount paid to the children.

Non-Duty Death Before Retirement

Firefighters are eligible for non-duty death benefits before retirement after 10 or more years of credited service. The pension amount is computed as 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under age 18. Dependent payment continues not to exceed age 25 when no surviving spouse.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

FIREFIGHTERS (CONTINUED)

Effective May 1, 2012 (continued)

Automatic Death After Retirement Pension

If the member chooses the standard option, firefighters who had attained normal retirement eligibility based on credited service as of May 1, 2012 are eligible for an automatic after death retirement pension. The benefit to surviving children shall be 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable. The benefit to the surviving spouse shall be the difference, if any, between 75% of the retiree's pension and the aggregate amount paid to any surviving children.

Firefighters who had not attained retirement eligibility as of May 1, 2012 shall have frozen accrued benefits as described in the preceding paragraph. New plan benefits accrue after April 30, 2012. Reduced optional forms of payment are available.

Post-Retirement Cost-of-Living Adjustment

Firefighters that retired after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on base benefit. Other adjustments have been made periodically. Firefighters that retired after September 30, 1990 and before May 1, 2012 receive an annual 2.0% increase based on the total pension payable subsequent to an initial 3-year deferral period.

Firefighters who had attained normal retirement eligibility based on credited service as of May 1, 2012 will receive an annual 2.0% increase based on pension benefits accrued, subject to an initial 3-year deferral period.

Firefighters who had not attained retirement eligibility as of May 1, 2012 do not receive any cost-of-living adjustment for benefits derived from service accrued on or after May 1, 2012. Firefighters who have accrued service as of April 30, 2012 will receive a 2.0% cost of living adjustment for benefits derived for service accrued to that date.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

FIREFIGHTERS (CONTINUED)

Effective May 1, 2012 (continued)

Share Accounts

Effective October 1, 2003, the Town Council authorized the establishment of individual member Share accounts for firefighters actively employed by the town. These accounts were funded annually using Chapter 175 monies that have not been otherwise committed for benefits for firefighter members. As of September 30, 2020, \$681,915 was held in Share accounts included in the Plan's net position.

On July 22, 2009, the Board adopted a resolution that permits the Plan participants to self-direct their Share accounts. The self-directed accounts are administered by the ICMA Retirement Corporation. As of September 30, 2020, the amount of self-directed investments held outside the Plan was \$2,601,436. Members are eligible to take distributions after separation from service. No new member accounts shall be established after May 1, 2012.

CONTRIBUTIONS

The contribution requirements of Plan members and the Town are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their annual covered salary as described in the table on the following page. The Town is required to contribute at an actuarially determined rate. Administrative expenses of the Plans are reimbursed on a retrospective basis by an addition to the Town's contribution rate.

The contribution rates for the fiscal year ended September 30, 2020, as a percentage of the employees' annual compensation, were as follows:

	Member Contributions	Town Contributions
General employees	3.50%	31.36%
Lifeguards	3.50%	138.63%
Police officers	8.50%	88.27%
Firefighters - Non-Union	8.50%	92.38%
Firefighters - Union	8.50%	92.38%

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

CONTRIBUTIONS (CONTINUED)

For the fiscal year ended September 30, 2020, the Town and its employees made the following contributions to the Plan:

Employee Classification	Town Contributions	Employee Contributions	Total Contributions
General employees and lifeguards	\$ 5,240,710	\$ 359,848	\$ 5,600,558
Police officers	4,884,745	360,556	5,245,301
Firefighters	<u>6,086,196</u>	<u>449,699</u>	<u>6,535,895</u>
Total	<u><u>\$16,211,651</u></u>	<u><u>\$ 1,170,103</u></u>	<u><u>\$17,381,754</u></u>

PAYABLE TO THE RETIREMENT PLAN

At September 30, 2020, the Town had no payables for outstanding contributions to the Plan required for the fiscal year ended September 30, 2020.

INVESTMENTS

Investments of the Plan are reported at fair value, except money market funds, which are reported at amortized cost. Net appreciation in fair value of investments includes realized and unrealized gains and losses.

RATE OF RETURN

The money weighted rate of return expresses investment performance, net of investment expenses, adjusted for the changing amounts actually invested. Inputs to the dollar-weighted rate of return valuation are determined on a monthly basis. For the year ended September 30, 2020, the annual money-weighted rate of return on Plan investments, net of investment expenses was 6.43%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

LONG-TERM EXPECTED RATE OF RETURN

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2020 are summarized in the table below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity funds	35.0%	7.50%
International equity funds	20.0%	8.50%
Domestic bonds	17.5%	2.50%
International bonds	0.0%	3.50%
Real estate funds	10.0%	4.50%
Alternative assets	<u>17.5%</u>	6.32%
Total	<u>100.0%</u>	

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

NET PENSION LIABILITY – GENERAL EMPLOYEES AND LIFEGUARDS

The components of the net pension liability at September 30, 2020 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2019	<u>\$ 123,037,903</u>	<u>\$ (87,041,968)</u>	<u>\$ 35,995,935</u>
Changes due to:			
Service cost	1,080,087	--	1,080,087
Interest on total pension liability	8,516,974	--	8,516,974
Benefit changes	--	--	--
Difference between expected and actual experience	(1,066,898)	--	(1,066,898)
Assumption changes	1,649,212	--	1,649,212
Benefit payments	(7,169,660)	7,169,660	--
Refunds	(71,470)	71,470	--
Employer contributions	--	(5,240,710)	(5,240,710)
Employee contributions	--	(359,848)	(359,848)
Investment income	--	(5,241,399)	(5,241,399)
Investment expense	--	217,734	217,734
Administrative expense	--	145,095	145,095
Total changes	<u>2,938,245</u>	<u>(3,237,998)</u>	<u>(299,753)</u>
Balance - September 30, 2020	<u><u>\$ 125,976,148</u></u>	<u><u>\$ (90,279,966)</u></u>	<u><u>\$ 35,696,182</u></u>

Effective September 30, 2020 the investment return assumption decreased from 7.10% to 6.80%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

NET PENSION LIABILITY – POLICE OFFICERS

The components of the net pension liability at September 30, 2020 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2019	<u>\$ 105,026,952</u>	<u>\$ (73,802,734)</u>	<u>\$ 31,224,218</u>
Changes due to:			
Service cost	919,349	--	919,349
Interest on total pension liability	7,278,642	--	7,278,642
Benefit changes	--	--	--
Difference between expected and actual experience	(11,374)	--	(11,374)
Assumption changes	(421,043)	--	(421,043)
Benefit payments	(5,910,802)	5,910,802	--
Refunds	(30,276)	30,276	--
Employer contributions	--	(4,884,745)	(4,884,745)
Employee contributions	--	(360,556)	(360,556)
Investment income	--	(4,445,485)	(4,445,485)
Investment expense	--	184,670	184,670
Administrative expense	--	123,062	123,062
Total changes	<u>1,824,496</u>	<u>(3,441,976)</u>	<u>(1,617,480)</u>
Balance - September 30, 2020	<u><u>\$ 106,851,448</u></u>	<u><u>\$ (77,244,710)</u></u>	<u><u>\$ 29,606,738</u></u>

Effective September 30, 2020 the investment return assumption decreased from 7.10% to 6.80%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

NET PENSION LIABILITY – FIREFIGHTERS

The components of the net pension liability at September 30, 2020 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2019	<u>\$ 110,608,211</u>	<u>\$ (69,391,635)</u>	<u>\$ 41,216,576</u>
Changes due to:			
Service cost	998,383	--	998,383
Interest on total pension liability	7,670,059	--	7,670,059
Benefit changes	138,701	--	138,701
Difference between expected and actual experience	115,537	--	115,537
Assumption changes	(19,161)	--	(19,161)
Benefit payments	(6,409,058)	6,409,058	--
Refunds	(25,160)	25,160	--
Employer contributions	--	(6,086,196)	(6,086,196)
Employee contributions	--	(449,699)	(449,699)
Investment income	--	(4,179,254)	(4,179,254)
Investment expense	--	173,611	173,611
Administrative expense	--	115,693	115,693
Total changes	<u>2,469,301</u>	<u>(3,991,627)</u>	<u>(1,522,326)</u>
Balance - September 30, 2020	<u>\$ 113,077,512</u>	<u>\$ (73,383,262)</u>	<u>\$ 39,694,250</u>

Effective September 30, 2020 the investment return assumption decreased from 7.10% to 6.80%.

DISCOUNT RATE

A single discount rate of 6.80% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.80%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following table presents the net pension liability of the Town calculated using the single discount rate of 6.80% as well as what the Town's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
General employees	\$ 50,401,294	\$ 35,696,182	\$23,416,486
Police Officers	42,372,701	29,606,738	19,100,863
Firefighters	<u>53,713,360</u>	<u>39,694,250</u>	<u>28,265,512</u>
Net Pension Liability of the Town	<u>\$ 146,487,355</u>	<u>\$ 104,997,170</u>	<u>\$70,782,861</u>

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES AND PENSION EXPENSES

General Employees and Lifeguards

At September 30, 2020, the Town reported a net pension liability of \$35,696,182 for the general employees and lifeguards. The liability was measured as of September 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES AND PENSION EXPENSES (CONTINUED)

General Employees and Lifeguards (continued)

For the fiscal year ended September 30, 2020, the Town recognized a pension expense of \$5,658,187 for the general employees and lifeguards. In addition, the Town reported deferred outflows of resources related to the general employees and lifeguards from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience on liabilities	\$ 681,950	\$ (931,683)
Changes of assumptions or other inputs	3,701,171	--
Net difference between projected and actual earnings on pension plan investment	<u>2,437,632</u>	<u>(683,231)</u>
Total	<u><u>\$ 6,820,753</u></u>	<u><u>\$ (1,614,914)</u></u>

The amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2021	\$ 1,598,421
2022	1,739,086
2023	1,525,809
2024	<u>342,523</u>
Total	<u><u>\$ 5,205,839</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES AND PENSION EXPENSES (CONTINUED)

Police Officers

At September 30, 2020, the Town reported a net pension liability of \$29,606,738 for the police officers. The liability was measured as of September 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019.

For the fiscal year ended September 30, 2020, the Town recognized a pension expense of \$3,149,552 for the police officers. In addition, the Town reported deferred outflows of resources related to the police officers from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience on liabilities	\$ --	\$ (199,848)
Changes of assumptions or other inputs	924,707	(313,083)
Net difference between projected and actual earnings on pension plan investment	<u>2,120,790</u>	<u>(478,219)</u>
Total	<u><u>\$ 3,045,497</u></u>	<u><u>\$ (991,150)</u></u>

The amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2021	\$ 556,168
2022	741,236
2023	532,240
2024	<u>224,703</u>
Total	<u><u>\$ 2,054,347</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES AND PENSION EXPENSES (CONTINUED)

Firefighters

At September 30, 2020, the Town reported a net pension liability of \$39,694,250 for the firefighters. The liability was measured as of September 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019.

For the fiscal year ended September 30, 2020 the Town recognized a pension expense of \$5,180,041 for the firefighters. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to the firefighters from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience on liabilities	\$ 415,749	\$ --
Changes of assumptions or other inputs	1,268,629	(14,371)
Net difference between projected and actual earnings on pension plan investment	<u>2,077,177</u>	<u>(466,530)</u>
Total	<u><u>\$ 3,761,555</u></u>	<u><u>\$ (480,901)</u></u>

The amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2021	\$ 1,108,062
2022	1,246,701
2023	698,546
2024	<u>227,345</u>
Total	<u><u>\$ 3,280,654</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

SIGNIFICANT ACTUARIAL ASSUMPTIONS

The total pension liability was determined using the following actuarial assumptions:

Valuation date:	September 30, 2019
Measurement date:	September 30, 2020
Actuarial cost method:	Entry Age Normal
Single discount rate:	6.80%
Investment rate of return:	6.80%
General inflation:	2.50%
Salary increases – General:	5.5% including inflation
Salary increases – Police:	6.0% including inflation
Salary increases – Firefighters:	6.0% including inflation
Mortality:	The mortality tables used are the same as those used for the July 1, 2019 Pension Actuarial Valuation of the Florida Retirement System. These tables are based on the RP-2000 mortality tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB.
Other Information:	Effective as of September 30, 2020, the investment return assumption was lowered from 7.10% to 6.80%, the inflation rate assumption was lowered from 2.50% to 2.25%, and the mortality tables were updated from those used in the July 1, 2018 FRS Actuarial Valuation to those used in the July 1, 2019 FRS Actuarial Valuation.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 10 – PRESERVATION OF BENEFITS RETIREMENT PLAN

PLAN DESCRIPTION

Effective November 1, 2017, the Town established the Preservation of Benefits Retirement Plan (the “POB”), a single-employer defined benefit pension plan to provide payment of retirement income that would have been available to retired Town employees and their beneficiaries if the benefit provisions of the Town of Palm Beach Retirement Plan were to apply without the limitation in Section 415(b) of the Internal Revenue Code. Benefits are retroactive to the original entrance date to the Town of Palm Beach Retirement Plan.

The Preservation of Benefits Plan has no assets accumulated in a trust that meets the criteria in GASB Statement No. 73, paragraph 4.

As of September 30, 2020, membership of the Preservation of Benefits Retirement Plan consisted of the following:

Retirees receiving benefits	2
Active plan members	--
Total	<u>2</u>

ELIGIBILITY

A member of the Town of Palm Beach Retirement Plan who retires or enters the DROP on or after July 1, 2014 and before November 1, 2017, and the beneficiaries of such member, shall participate in the Preservation of Benefits Retirement Plan whenever his or her benefit under the Town of Palm Beach Retirement Plan is reduced by application of Section 415(b) of the Internal Revenue Code. Participation in the Preservation of Benefits Retirement Plan shall continue for as long as the member’s benefit under the Town of Palm Beach Retirement Plan is reduced by application of Section 415(b) of the Internal Revenue Code.

CONTRIBUTIONS

The Preservation of Benefits Plan shall be unfunded and unsecured within the meaning of the federal tax laws. No member contributions or deferrals, direct or indirect, by election or otherwise shall be made or allowed under the Preservation of Benefits Plan.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 10 – PRESERVATION OF BENEFITS RETIREMENT PLAN (CONTINUED)

ADMINISTRATION

The Preservation of Benefits Plan shall be administered by the Town. Benefits due under the Preservation of Benefits Plan as determined by the Town's Finance Director shall be paid timely by the Town. The Finance Director may make modifications to the benefits payable under the Preservation of Benefits Plan as may be necessary to maintain compliance with Section 415(m) and other relevant sections of the Internal Revenue Code.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

As of September 30, 2020, the Town reported a total pension liability of \$1,207,586 for the POB. The total pension liability was measured as of September 30, 2020 based on a September 30, 2019 actuarial valuation. The total pension liability was then "rolled forward" to the measurement date utilizing update procedures incorporating the actuarial assumptions. For the fiscal year ended September 30, 2020, the Town recognized pension expense of \$47,591. As of September 30, 2020, the Town did not report any deferred outflows of resources or deferred inflows of resources related to the POB.

TOTAL PENSION LIABILITY

The components of the total pension liability at September 30, 2020 are as follows:

	Total Pension Liability
<u>Preservation of Benefits Retirement Plan</u>	
Balance - September 30, 2019	<u>\$1,171,088</u>
Changes due to:	
Service cost	--
Interest on total pension liability	32,052
Benefit changes	--
Difference between expected and actual experience	(1,704)
Assumption changes	17,243
Benefit payments	<u>(11,093)</u>
Total changes	<u>36,498</u>
Balance - September 30, 2020	<u><u>\$1,207,586</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 10 – PRESERVATION OF BENEFITS RETIREMENT PLAN (CONTINUED)

SENSITIVITY OF THE TOTAL PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following table presents the total pension liability of the Town calculated using a single discount rate of 2.41% as well as what the Town's total pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate.

		1% Decrease	Current		1% Increase
		1.41%	Discount Rate		3.41%
			2.41%		
Total Pension Liability	\$	1,379,823	\$	1,207,586	\$ 1,065,929

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total pension liability was determined using the following actuarial assumptions and other inputs:

Valuation date:	September 30, 2019
Measurement date:	September 30, 2020
Actuarial cost method:	Entry Age Normal
Inflation:	2.0%. The inflation rate was used for the assumed future annual increase in the Internal Revenue Code Section 415(b) dollar limit.
Salary increase rate:	N/A
Discount rate:	2.41%
Retirement rate:	N/A
Mortality:	The mortality tables used are the same as those used in the July 1, 2019 Pension Actuarial Valuation of the Florida Retirement System for other than special risk members (General) and special risk members (Police). These tables are based on the Pub-2010 mortality tables with mortality improvements projected for healthy lives to all future years after 2010 using Scale MP-2018.

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 10 – PRESERVATION OF BENEFITS RETIREMENT PLAN (CONTINUED)

SENSITIVITY OF THE TOTAL PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE (CONTINUED)

The discount rate was determined from Fidelity's 20-Year Municipal General Obligation AA Index as of September 30, 2020. This is the rate for Fidelity's Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds. In describing this index, Fidelity notes that the municipal curves are constructed using option adjusted analytics of a diverse population of over 10,000 tax-exempt securities.

The discount rate was changed from 2.75% as of September 30, 2019 to 2.41% as of September 30, 2020 based on the long-term municipal bond rate. The mortality tables were updated from those used in the July 1, 2018 FRS Actuarial Valuation to those used in the July 1, 2019 FRS Actuarial Valuation.

NOTE 11 – SUMMARY OF PENSION DATA

The following table provides a summary of significant information related to defined benefit pension plans for the fiscal year ended September 30, 2020.

	General Employees & Lifeguards	Police Officers	Firefighters	Preservation of Benefits Plan	Totals
Plan fiduciary net position	\$ 90,279,966	\$ 77,244,710	\$ 73,383,262	\$ --	\$ 240,907,938
Total pension liability	125,976,148	106,851,448	113,077,512	1,207,586	347,112,694
Net pension liability	35,696,182	29,606,738	39,694,250	1,207,586	106,204,756
Plan of fiduciary net position as a percentage of the total pension liability	71.66%	72.29%	64.90%	0.00%	69.40%
Covered payroll	10,109,445	4,232,212	4,446,646	N/A	18,788,303
Net pension liability as a percentage of covered payroll	353.10%	699.56%	892.68%	N/A	565.27%
Deferred outflows of resources	6,820,753	3,045,497	3,761,555	--	13,627,805
Deferred inflows of resources	1,614,914	991,150	480,901	--	3,086,965
Pension expense	5,658,187	3,149,552	5,180,041	47,591	14,035,371

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 12 – DEFINED CONTRIBUTION PENSION PLAN

The Town established the Town of Palm Beach Defined Contribution Retirement Plan in the form of the ICMA Retirement Corporation Governmental Money Purchase Plan & Trust effective May 1, 2012 to provide benefits at retirement to the Town's employees. The Plan is a single-employer defined contribution pension plan administered by the ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

The Plan covers all employees working in excess of 1,850 hours per year. Police officers and non-union firefighters, hired before May 1, 1992, were required to make mandatory pre-tax contributions equal to 2% of covered compensation until September 30, 2016. Union firefighters hired before May 1, 1992 were required to make mandatory pre-tax contributions equal to 2% of covered compensation until August 11, 2017.

General employees and lifeguards were required to make mandatory pre-tax contributions of 4% of covered compensation until April 30, 2017. Thereafter they are required to make mandatory pre-tax contributions of 3% of covered compensation. The Town is required to match mandatory contributions. Covered compensation includes base pay (inclusive of all leave time) but excludes overtime and bonuses. General employees and lifeguards are allowed to make voluntary contributions up to the maximum allowable under IRS Regulations. The Town is required to match up to 2% for voluntary contributions. For the fiscal year ended September 30, 2020, the Town recognized pension expense of \$448,712 for the defined contribution plan, which included forfeitures of \$116,996. At September 30, 2020, the Town reported a payable in the amount of \$105,726 for outstanding contributions to the Plan for the fiscal year ended September 30, 2020.

The Town does not hold or administer resources of the Plan. Consequently, the Plan does not meet the requirements for inclusion in the Town's financial statements as a fiduciary fund. The Plan does not issue a stand-alone financial report. Plan provisions are established and may be amended only by the Town Council.

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS

PLAN DESCRIPTION

The Town of Palm Beach Other Postemployment Benefits (OPEB) Plan is a single-employer, defined benefit postemployment healthcare plan that is administered by the Town and covers retired employees of the Town and their dependents. The Town Council has the authority to establish and amend benefit provisions of the Plan. The Plan does not issue a separate, publicly available financial report.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

BENEFITS PROVIDED

The Plan provides for the payment of a portion of the health insurance premiums for eligible retired employees.

PLAN MEMBERSHIP

A summary of employees or beneficiaries covered by the Plan as of September 30, 2020 is as follows:

Active employees	305
Inactive employees currently receiving benefits	228
Inactive employees entitled to but not yet receiving benefits	<u> -- </u>
Total Plan Participants	<u><u> 533 </u></u>

CONTRIBUTIONS

The contribution requirements of Plan members and the Town are established and may be amended by the Town Council. These contributions are neither mandated nor guaranteed. The Town has retained the right to unilaterally modify its payment for retiree health care benefits. Plan members receiving benefits contribute a percentage of the monthly insurance premium. Prior to January 1, 2010, retiree contributions were 50% of the actuarial premium. Effective January 1, 2010, the retiree contributions were changed to a sliding scale under which the retiree contribution varies depending on years of service and pension benefit. The retiree contributions vary from a minimum of 50% of the actuarial premium to the maximum amount allowed under Florida Statute 112.08.

The State of Florida prohibits the Town from separately rating retirees and active employees. The Town therefore charges both groups an equal, blended rate premium. Although both groups are charged the same blended rate premium, GAAP requires the actuarial figures to be calculated using age adjusted premiums approximating claim costs for retirees separate from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability. However, the Town has elected to contribute to the Plan at a rate that is based on an actuarial valuation prepared using the blended rate premium that is actually charged to the Plan. The Plan recognized contributions of \$423,014 from the Town for the fiscal year ended September 30, 2020.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

DISCOUNT RATE

The discount rate used to measure the total OPEB liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected OPEB payments for current and inactive employees. Therefore, the discount rate of 6.0% was applied to all periods of projected benefit payments to determine the total OPEB liability.

LONG-TERM EXPECTED RATE OF RETURN

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of September 30, 2020 are summarized in the table below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity funds	45.0%	7.50%
International equity funds	15.0%	8.50%
Domestic fixed income funds	20.0%	2.50%
Real estate funds	10.0%	4.50%
Alternative assets	<u>10.0%</u>	6.22%
Total	<u><u>100.0%</u></u>	

RATE OF RETURN

The money weighted rate of return expresses investment performance, net of investment expenses, adjusted for the changing amounts actually invested. Inputs to the dollar-weighted rate of return valuation are determined on a monthly basis. For the fiscal year ended September 30, 2020, the annual money-weighted rate of return on Plan investments, net of investment expenses was 6.29%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability was determined using the following actuarial assumptions and other inputs:

Valuation date:	September 30, 2020
Measurement date:	September 30, 2020
Actuarial cost method:	Entry Age Normal
Single discount rate:	6.0%
Participation of future retirees:	100% medical, 60% life insurance
Participation of future spouses:	100%
Health care cost trend rates:	Based on the Getzen Model, with trend starting at 6.50% on 10/01/2021, followed by 6.25% on 10/01/2022 and gradually decreasing to an ultimate trend rate of 3.99%.
Mortality:	Rates of mortality are the same as used in the July 1, 2020 actuarial valuation of the Florida Retirement System. These rates were taken from the adjusted PUB-2010 mortality tables published by the Society of Actuaries with generational mortality using Scale MP-2018. Adjustment to referenced tables are based on the results of a statewide experience study covering the period 2008 through 2013.
Retiree benefits:	Under age 65 retirees can elect either the PPO, POS, or HMO plan. Medicare eligible retirees can elect either the PPO or POS plan. Retirees are eligible for dental coverage. Retirees have the option of purchasing a term-life policy in the amount of \$10,000 at the rate of \$0.297 per thousand of coverage. Benefits are for the lifetime of the retiree and surviving spouse.
Aging factors:	Based on the 2013 SOA Study “Health Care Costs – From Birth to Death”

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

NET OPEB LIABILITY (ASSET)

The components of the net OPEB liability (asset) as of September 30, 2020 were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability (Asset)
Balance - September 30, 2019	<u>\$ 32,028,243</u>	<u>\$(32,812,877)</u>	<u>\$ (784,634)</u>
Changes due to:			
Service cost	921,211	--	921,211
Interest on total OPEB liability	1,964,318	--	1,964,318
Benefit changes	599,947	--	599,947
Difference between expected and actual experience	(4,124,393)	--	(4,124,393)
Assumption changes	(8,219,478)	--	(8,219,478)
Benefit payments	(421,650)	421,650	--
Employer contributions	--	(423,014)	(423,014)
Net investment income	--	(2,056,309)	(2,056,309)
Administrative expense	--	142,315	142,315
Total changes	<u>(9,280,045)</u>	<u>(1,915,358)</u>	<u>(11,195,403)</u>
Balance - September 30, 2020	<u><u>\$ 22,748,198</u></u>	<u><u>\$(34,728,235)</u></u>	<u><u>\$ (11,980,037)</u></u>

SENSITIVITY OF THE NET OPEB LIABILITY (ASSET) TO CHANGES IN THE DISCOUNT RATE

The following table presents the net OPEB liability of the Town calculated using the single discount rate of 6.0% as well as what the Town net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease 5.0%	Current Discount Rate 6.0%	1% Increase 7.0%
Net OPEB Liability (Asset)	\$ (8,797,117)	\$ (11,980,037)	\$ (14,605,092)

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

SENSITIVITY OF THE NET OPEB LIABILITY (ASSET) TO CHANGES IN THE HEALTHCARE TREND RATES

The following table presents the net OPEB liability (asset) of the Town calculated using the current healthcare costs trend rates used in the most recent funding valuation as well as what the Town net OPEB liability (asset) would be if it were calculated using a healthcare costs trends that are one percentage point lower or one percentage point higher than the current healthcare costs trend rates.

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability (Asset)	\$ (14,640,011)	\$ (11,980,037)	\$ (8,685,146)

DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND OPEB EXPENSE

At September 30, 2020, the Town reported a net OPEB asset of \$11,980,037. The asset was measured as of September 30, 2020 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of September 30, 2020. For the fiscal year ended September 30, 2020, the Town recognized an OPEB expense of \$229,094. In addition, the Town reported deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ (5,013,052)
Assumption changes	2,263,234	(6,974,103)
Net difference between projected and actual earnings on OPEB plan investments	747,166	(73,412)
Total	<u><u>\$ 3,010,400</u></u>	<u><u>\$ (12,060,567)</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND OPEB EXPENSE (CONTINUED)

Amounts reported as deferred inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30	Amount
2021	\$ (1,434,153)
2022	(1,434,154)
2023	(1,505,559)
2024	(1,702,459)
2025	(1,851,669)
Thereafter	<u>(1,122,173)</u>
Total	<u>\$ (9,050,167)</u>

PAYABLE TO THE OPEB PLAN

At September 30, 2020, the Town had no payables for outstanding contributions to the Plan required for the fiscal year ended September 30, 2020.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

PAYABLE TO THE OPEB PLAN (CONTINUED)

The OPEB Trust Fund does not issue a separate financial report. The Trust Fund's financial statements are presented below.

Statement of Fiduciary Net Position
September 30, 2020

Assets

Cash and cash equivalents	
Due from broker	\$ 13,829
Investments	
Short-term investment fund	182,505
Fixed income securities	8,396,053
Domestic equity funds	18,679,650
International equity funds	3,086,107
Private equity funds	1,191,245
Real estate funds	<u>3,304,709</u>

Total Assets	34,854,098
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Liabilities

Accounts payable and accrued liabilities	112,035
Due to brokers for securities sold	<u>13,827</u>

Total Liabilities	<u>125,862</u>
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Net Position Restricted for Retiree Health Benefits	<u><u>\$34,728,236</u></u>
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TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

PAYABLE TO THE OPEB PLAN (CONTINUED)

Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2020

Additions

Contributions	
Employer	\$ 423,014
Employee	1,306,084
Other	<u>84,029</u>
Total contributions	<u>1,813,127</u>
Investment income	
Net appreciation in fair value of investments	1,257,533
Interest and dividends	<u>841,918</u>
Total investment income	2,099,451
Less investment expense	<u>(84,478)</u>
Net investment income	<u>2,014,973</u>
Total Additions	<u>3,828,100</u>

Deductions

Benefit payments	1,811,249
Administrative expenses	100,327
Other	<u>1,160</u>
Total Deductions	<u>1,912,736</u>

Change in Net Position	1,915,364
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Net Position Restricted for Retiree Health Benefits -

Beginning of Year	<u>32,812,872</u>
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Net Position Restricted for Retiree Health Benefits -

End of Year	<u><u>\$34,728,236</u></u>
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TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 14 – INSURANCE PROGRAM

The Town retains the risk of loss for certain claims related to general liability and property risks, group accident and health, and workers' compensation. These insurance activities are accounted for in the Internal Service Funds. The Internal Service Funds charge departments of the Town for insurance coverage based upon historical claims experience, insurance costs and relative share of total risk. A claims liability of approximately \$1,827,000 is included in accrued liabilities of the Internal Service Funds at September 30, 2020. This liability is based on the provisions of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be accrued if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Accordingly, the accrued liability for claims includes the estimated future liability on a case-by-case basis for all reported claims and an amount for claims incurred but not reported. The accrued claims liabilities at September 30, 2020 were determined by actuarial valuations performed by Wakely Consulting Group, LLC for group health and Glicksman Consulting, LLC for general liability, workers' compensation, and property.

The Town's insurance program covers most risks insured by public entities. There are exposures to the Town that are either uninsured or uninsurable that pose a financial risk to the Town. The exposures consist of, but are not limited to, street lights, traffic lights, signs, roads, sidewalks, underground storm and sanitary sewers, seawalls, bulkheads, piling, docks, statues, living wall, clock tower, mold, beaches, shrubs, plants, acts of terrorism, and debris left from hurricanes. There is also a 5% deductible for named wind storms under the Town's property coverage which is not included in the 75% confidence level provided by the outside actuarial firm. Settled claims have exceeded commercial insurance coverage in the past three years.

The Town is a party to various claims, legal actions and complaints. In the opinion of Town management, all such matters are adequately covered by claim reserves under its insurance program or if not covered, are without merit or involve such minimal amounts that an unfavorable disposition would not have a material effect on the Town's financial position.

The insurance coverage and accrued claims liability of the Internal Service Funds at September 30, 2020 are summarized below and on the following pages.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 14 – INSURANCE PROGRAM (CONTINUED)

GROUP ACCIDENT AND HEALTH

Certain employees and retirees of the Town contribute through payroll deductions or deductions from pension payments to the cost of group benefits. The remainder of the necessary funding is contributed by the Town based on an actuarially determined amount. As of September 30, 2020, these benefits covered 304 active employees, 140 retirees and 480 dependents. The Town retains the risk of loss up to \$125,000 per occurrence. Insurance coverage for claims in excess of these specific limits has been obtained from a commercial carrier. The Town makes available certain health insurance benefits for its retired employees and their dependents in accordance with State Statute. Retiree health care benefits are accounted for in the Town's OPEB plan.

OTHER LIABILITIES

The Town retains the risk of loss for most exposures as follows:

- Property Liability - \$25,000 deductible per occurrence plus a 5% deductible per insured location for a "named" windstorm.
- General Liability - \$500,000 per occurrence.
- Law Enforcement Liability - \$100,000 per occurrence.
- Public Officials Liability - \$200,000 per occurrence.
- Employment Practices Liability - \$200,000 per occurrence.
- Automobile Liability - \$100,000 per occurrence.
- Workers' Compensation – \$500,000 deductible per occurrence.
- Cyber Liability - \$25,000 per occurrence.
- An aggregate retention (loss fund) of \$1,100,000 is established each fiscal year for this purpose. The loss fund does not include property, wind, hailstorm, flood, or any uninsured or uninsurable asset.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 14 – INSURANCE PROGRAM (CONTINUED)

OTHER LIABILITIES (CONTINUED)

Excess liability coverage is maintained above the Town’s retained risk of loss with commercial carriers as follows:

- Property Liability - \$40,893,204 for buildings and contents.
- General Liability - \$5,000,000 per occurrence and \$10,000,000 aggregate.
- Law Enforcement Liability - \$5,000,000 per occurrence \$10,000,000 aggregate.
- Public Officials Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.
- Employment Practices Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.
- Automobile Liability - \$5,000,000 per occurrence with no aggregate.
- Workers’ Compensation – statutory.
- Cyber Liability - \$1,000,000 per occurrence with no aggregate.

Florida Statutes limit the Town’s maximum loss for most liability claims to \$200,000 per person and \$300,000 per occurrence under the doctrine of sovereign immunity. However, under certain circumstances a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature. The limits addressed in the Florida Statutes do not apply to claims filed in Federal Courts.

The claims activity for the last two fiscal years is summarized as follows:

	Year Ended September 30, 2020	Year Ended September 30, 2019
Accrued claims liability at beginning of fiscal year	\$ 1,969,000	\$ 2,131,000
Current year claims and changes in estimates	3,761,000	3,563,000
Claim payments	<u>(3,903,000)</u>	<u>(3,725,000)</u>
Accrued Claims Liability at End of Fiscal Year	<u>\$ 1,827,000</u>	<u>\$ 1,969,000</u>

The accrued claims liability at September 30, 2020 consisted of \$255,000 for group health and accident claims and \$1,572,000 for other claims.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 15– COMMITMENTS AND CONTINGENCIES

CONTRACTUAL COMMITMENTS

The Town has various long-term contractual obligations for construction projects on which work has not been completed. The remaining commitments on these obligations were \$36,324,874 at September 30, 2020.

GRANTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the Federal government and State of Florida. Any disallowed claims, including amounts already received, might constitute a liability of the Town for the return of those funds.

ENCUMBRANCES

At September 30, 2020, the following amounts were encumbered in the governmental funds:

Major Funds	
General Fund	\$ 1,054,963
Townwide Undergrounding Assessment Fund	8,513,232
Beach Restoration Project Fund	<u>3,824,071</u>
Total Major Funds	13,392,266
Non-Major Governmental Funds	<u>2,798,444</u>
Total Encumbrances	<u><u>\$ 16,190,710</u></u>

CONTINGENCY

The Town is a defendant in various lawsuits. Although the outcome of such litigation is not presently determinable, management does not believe the settlement of these matters will have a material effect upon the financial condition or results of operations of the affected funds.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 16– LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

The Town currently operates two vegetative waste landfill sites, one on Skees Road and another on Okeechobee Boulevard. State and federal laws and regulations require that the Town place a final cover on these landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at these sites for a minimum of thirty years after closure. Although the majority of closure and post-closure care costs will be paid only near or after the date that the operating landfills stop accepting waste, in accordance with GASB Statement No. 18, *Landfill Closure and Post-closure Care Costs*, the Town reports a portion of these closure and post closure care costs as an operating expense each fiscal year based on the landfill capacity used during the period.

As of September 30, 2020, the estimated liability for landfill closure and post-closure care costs were \$2,045,780 for the Skees Road site and \$1,459,984 for the Okeechobee Boulevard site for a total of \$3,505,764. This represents the cumulative amounts reported to date based on the use of 63.9% of the estimated capacity of the Skees Road site and 89.4% of the Okeechobee Boulevard site. The total liability is reported in the Governmental Activities in the government-wide Statement of Net Position. The Town will recognize the remaining estimated costs of closure and post-closure care of \$1,152,417 for the Skees Road Site and \$173,108 for the Okeechobee Boulevard site as the remaining estimated capacity is filled. The landfills have remaining estimated lives of 40 years and 14 years for the Skees Road site and Okeechobee Boulevard site, respectively.

The estimated total current cost of the landfill closure and post closure care is \$3,198,197 for the Skees Road site and \$1,633,092 for the Okeechobee Boulevard site for a total of \$4,831,289. This is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfills were acquired as of September 30, 2020. However, the actual cost of closure and post-closure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

In accordance with Rule 62-701.630, Florida Administrative Code, the Town is required to prepare and submit alternate proof of financial assurance to the Florida Department of Environmental Protection on an annual basis showing that the Town has sufficient financial resources to cover, at a minimum, the costs of complying with all state landfill closing and long-term care requirements. The Town is in compliance with this requirement.

NOTE 17– DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

As of September 30, 2020, the Special Assessment Fund and Special Assessment Maintenance Fund had unassigned fund balance deficits in the amount of approximately \$1,702,000 and \$205,000, respectively. The deficits were caused by expenditures for special assessment projects incurred prior to the collection of the assessments.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 18– SUBSEQUENT EVENTS

CORONAVIRUS PANDEMIC

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Town could be adversely affected. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

GENERAL OBLIGATION BONDS, SERIES 2021

In February 2021, the Town issued General Obligation Bonds, Series 2021 (Underground Utility Project) in the principal amount of \$8,575,000. The Bonds were issued for the purpose of (i) financing or refinancing a portion of the cost of acquiring, constructing, reconstructing and equipping of the Town's Underground Utility Project and (ii) paying certain costs and expenses incurred in connection with the issuance of the 2021 Bonds. The Series 2021 Bonds were issued at a net original premium of \$623,896 and bear interest at rates ranging from 2.0% to 5.0%. The Bonds are general obligation bonds of the Town for which the full faith and credit and taxing power of the Town are pledged. Principal payments are due on July 1 and interest payments are due on January 1 and July 1 until maturity on July 1, 2047.

LEGAL MATTER

As of September 30, 2020, the Town was the defendant in a lawsuit that challenges the validity of special assessments issued by the Town for purposes of funding the Town's undergrounding of utility lines for failing to meet the requirements for the imposition of special assessments, including that the project does not provide special benefit to the assessed properties. The plaintiffs purport to seek injunctive and declaratory relief on behalf of themselves and all property owners whose property is subject to the special assessments. On March 5, 2021, both parties entered into a stipulation agreement for the dismissal of this action with prejudice, with each party bearing its own respective attorneys' fees and costs. This matter is considered concluded.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 55,979,439	\$ 55,979,439	\$ 56,817,697	\$ 838,258
Local option gas tax	352,000	352,000	315,146	(36,854)
Franchise fees	2,358,700	2,358,700	2,176,528	(182,172)
Utility service	6,107,000	6,107,000	6,052,180	(54,820)
Business tax receipts	763,000	763,000	813,903	50,903
Total taxes	65,560,139	65,560,139	66,175,454	615,315
Fees and permits:				
Building permits	7,008,000	7,008,000	7,826,548	818,548
Fees and other permits	771,100	771,100	1,184,138	413,038
Total fees and permits	7,779,100	7,779,100	9,010,686	1,231,586
Intergovernmental:				
State shared revenue	1,046,900	1,046,900	989,019	(57,881)
Shared revenue - local	20,000	20,000	18,895	(1,105)
Total intergovernmental	1,066,900	1,066,900	1,007,914	(58,986)
Charges for services:				
General government	73,100	73,100	76,466	3,366
Public safety	2,468,000	2,468,000	2,807,939	339,939
Physical environment	1,323,000	1,323,000	1,101,088	(221,912)
Transportation	1,386,000	1,386,000	1,194,084	(191,916)
Culture and recreation	1,039,099	1,039,099	469,062	(570,037)
Total charges for services	6,289,199	6,289,199	5,648,639	(640,560)
Fines and forfeiture	942,000	942,000	780,975	(161,025)
Investment Earnings	1,230,000	1,230,000	696,607	(533,393)
Grant revenue	32,700	32,700	940,693	907,993
Miscellaneous:				
Rents and royalties	72,267	72,267	47,139	(25,128)
Other miscellaneous	361,461	361,461	432,016	70,555
Total miscellaneous	433,728	433,728	479,155	45,427
Total Revenues	83,333,766	83,333,766	84,740,123	1,406,357

(Continued)

See notes to budgetary comparison schedule.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE GENERAL FUND (CONTINUED)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
General government:				
Town manager	\$ 2,131,254	\$ 2,205,387	\$ 2,237,555	\$ (32,168)
Human resources	752,902	768,054	628,087	139,967
Information systems	2,715,010	2,812,703	2,447,678	365,025
Town clerk	307,400	307,400	229,779	77,621
Finance	1,818,911	1,818,911	1,815,149	3,762
Planning, zoning and building	781,047	875,521	792,693	82,828
Permit issuance	1,248,449	1,338,564	1,111,928	226,636
Employee benefits	423,014	423,014	423,014	--
Total general government	10,177,987	10,549,554	9,685,883	863,671
Public safety:				
Inspection and compliance	1,707,211	1,730,505	1,680,771	49,734
Fire-rescue	14,763,278	14,795,206	14,373,314	421,892
Police	16,809,302	16,856,038	16,375,166	480,872
Emergency/disaster response	--	--	300	(300)
Total public safety	33,279,791	33,381,749	32,429,551	952,198
Physical environment:				
Administration	950,121	1,182,346	1,119,713	62,633
Sewer and sanitation	9,689,007	9,841,503	9,283,165	558,338
Public works	2,462,739	2,555,890	2,419,255	136,635
Total physical environment	13,101,867	13,579,739	12,822,133	757,606
Transportation:				
Streets and repairs	368,201	409,932	320,894	89,038
Traffic control	524,438	544,688	571,799	(27,111)
Total transportation	892,639	954,620	892,693	61,927
Culture and recreation:				
Recreation	1,682,074	1,703,516	1,430,771	272,745
Library	352,650	352,650	352,650	--
Parks and beaches	1,955,365	2,031,283	1,789,829	241,454
Total culture and recreation	3,990,089	4,087,449	3,573,250	514,199
Non-departmental	7,930,819	7,895,539	7,324,441	571,098
Total Expenditures	69,373,192	70,448,650	66,727,951	3,720,699

(Continued)

See notes to budgetary comparison schedule.

TOWN OF PALM BEACH, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Transfers in	25,000	25,000	25,000	--
Transfers out	(15,068,574)	(15,068,574)	(15,068,574)	--
Appropriation of prior year's fund balance	<u>1,083,000</u>	<u>2,158,458</u>	<u>--</u>	<u>2,158,458</u>
Total Other Financing Sources (Uses)	<u>(13,960,574)</u>	<u>(12,885,116)</u>	<u>(15,043,574)</u>	<u>2,158,458</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	2,968,598	<u>2,968,598</u>
Fund Balance - Beginning of Year			<u>32,190,015</u>	
Fund Balance - End of Year			<u>\$ 35,158,613</u>	

See notes to budgetary comparison schedule.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE TOWNWIDE UNDERGROUNDING ASSESSMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 250,000	\$ 250,000	\$ 3,570,170	\$ 3,320,170
Special assessments	4,000,000	4,000,000	1,771,380	(2,228,620)
Miscellaneous	--	--	234,593	234,593
Total Revenues	<u>4,250,000</u>	<u>4,250,000</u>	<u>5,576,143</u>	<u>1,326,143</u>
Expenditures				
Current:				
Physical environment	139,898	7,159,912	8,911,453	(1,751,541)
Non-departmental	<u>30,494,027</u>	<u>23,474,013</u>	<u>--</u>	<u>23,474,013</u>
Total current	<u>30,633,925</u>	<u>30,633,925</u>	<u>8,911,453</u>	<u>21,722,472</u>
Debt service:				
Principal	990,000	990,000	990,000	--
Interest and fiscal charges	<u>2,408,350</u>	<u>2,408,350</u>	<u>2,408,350</u>	<u>--</u>
Total debt service	<u>3,398,350</u>	<u>3,398,350</u>	<u>3,398,350</u>	<u>--</u>
Total Expenditures	<u>34,032,275</u>	<u>34,032,275</u>	<u>12,309,803</u>	<u>21,722,472</u>
Other Financing Sources (Uses)				
Transfers in	29,782,275	29,782,275	644,450	(29,137,825)
Transfers out	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>29,782,275</u>	<u>29,782,275</u>	<u>644,450</u>	<u>(29,137,825)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>(6,089,210)</u>	<u>\$ (6,089,210)</u>
Fund Balance - Beginning of Year			<u>63,944,516</u>	
Fund Balance - End of Year			<u>\$ 57,855,306</u>	

See notes to budgetary comparison schedule.

TOWN OF PALM BEACH, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

BUDGETS

Budgets are legally adopted for the General Fund, Townwide Undergrounding Assessment Fund, all Debt Service Funds, and all Capital Projects Funds. Special Revenue Funds are not budgeted because they are not legally required to do so, except for the Townwide Undergrounding Assessment Fund which the Town has elected to budget. All governmental fund budgets are prepared on the modified accrual basis of accounting. Formal budgetary integration is employed within the accounting system as a management control device. Appropriations are legally controlled at the fund level and expenditures may not legally exceed appropriations at that level.

Under the Laws of the State of Florida and the Town Code, the Town Manager submits to the Mayor and Town Council, prior to July 31st, a proposed Annual Budget and Financial Plan for the fiscal year commencing the following October 1st. The Annual Budget and Financial Plan is prepared by fund, function and activity and includes all proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to October 1st, the budget is legally enacted by the Town Council through passage of an ordinance.

Changes or amendments to increase or decrease the total amount of budgeted revenue or expenditures for a given fund must be approved by a majority vote of the Town Council; however, changes, amendments or transfers within the total revenue or expenditures for functions, activities or departments of a given fund may be approved by the Town Manager.

The general fund had supplemental appropriations in the amount of \$1,075,458 for the fiscal year 2020.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget based on legally authorized revisions to the original budgets during the year. Unexpended appropriations lapse at year end.

ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control. Encumbrances lapse at year end and become obligations of the subsequent year's budget. At September 30, 2019, the Town had commitments related to unperformed contracts, which have been re-appropriated in the 2019-2020 annual budget. These amounts are not included in the current year's expenditures as reported in these financial statements. The amended budget at September 30, 2020, includes \$1,075,458 of prior year encumbrances that were re-appropriated.

TOWN OF PALM BEACH, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 2 – BUDGET AND ACTUAL COMPARISONS

A budgetary comparison schedule is required to be presented for the General Fund and each budgeted special revenue fund. For the year ended September 30, 2020, no funds had an excess of expenditures over appropriations.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN THE
TOWN'S NET PENSION LIABILITY AND RELATED RATIOS**

GENERAL EMPLOYEES AND LIFEGUARDS RETIREMENT PLAN

Measurement Date, September 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 1,080,087	\$ 913,152	\$ 977,761	\$ 750,112	\$ 636,740	\$ 739,734	\$ 733,095
Interest on the total pension liability	8,516,974	8,246,713	8,198,739	7,948,875	7,664,270	7,096,090	7,058,622
Benefit changes	--	--	--	1,932,700	--	39,572	--
Difference between expected and actual experience	(1,066,898)	842,186	(222,903)	529,542	961,731	499,433	--
Assumption changes	1,649,212	2,427,319	1,280,204	1,253,789	2,296,388	7,152,240	--
Benefit payments	(7,169,660)	(6,890,890)	(8,931,671)	(6,243,450)	(6,476,789)	(9,215,159)	(5,289,162)
Refund	(71,470)	(54,245)	(73,812)	(20,235)	(37,241)	(70,488)	(16,118)
Net Change in Total Pension Liability	2,938,245	5,484,235	1,228,318	6,151,333	5,045,099	6,241,422	2,486,437
Total Pension Liability - Beginning	123,037,903	117,553,668	116,325,350	110,174,017	105,128,918	98,887,496	91,884,309
Prior Period Adjustment	--	--	--	--	--	--	4,516,750
Total Pension Liability - Ending (a)	125,976,148	123,037,903	117,553,668	116,325,350	110,174,017	105,128,918	98,887,496
Plan Fiduciary Net Position							
Employer contributions	5,240,710	6,256,450	4,582,576	3,531,685	2,210,609	2,008,406	2,018,621
Employee contributions	359,848	362,987	391,275	332,457	289,317	282,284	289,425
Pension plan investment income (loss)	5,241,399	4,052,639	6,397,527	8,813,057	5,708,914	(3,076,859)	5,799,299
Investment expense	(217,734)	(247,244)	(232,883)	(198,929)	(223,064)	(241,461)	(243,389)
Benefit payments	(7,169,660)	(6,890,890)	(8,931,671)	(6,243,450)	(6,476,789)	(9,215,159)	(5,289,162)
Refunds	(71,470)	(54,244)	(73,812)	(20,235)	(37,241)	(70,488)	(16,118)
Pension plan administrative expense	(145,095)	(174,965)	(159,813)	(166,261)	(175,570)	(175,900)	(162,070)
Net Change in Plan Fiduciary Net Position	3,237,998	3,304,733	1,973,199	6,048,324	1,296,176	(10,489,177)	2,396,606
Plan Fiduciary Net Position - Beginning	87,041,968	83,737,235	81,764,036	75,715,712	74,419,536	84,908,713	77,995,357
Prior Period Adjustment	--	--	--	--	--	--	4,516,750
Plan Fiduciary Net Position - Ending (b)	90,279,966	87,041,968	83,737,235	81,764,036	75,715,712	74,419,536	84,908,713
Net Pension Liability - Ending (a) - (b)	\$ 35,696,182	\$ 35,995,935	\$ 33,816,433	\$ 34,561,314	\$ 34,458,305	\$ 30,709,382	\$ 13,978,783
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.66%	70.74%	71.23%	70.29%	68.72%	70.79%	85.86%
Covered Payroll	\$ 10,109,445	\$ 10,499,412	\$ 11,086,494	\$ 10,714,252	\$ 9,856,405	\$ 10,075,310	\$ 9,689,419
Net Pension Liability as a Percentage of Covered Payroll	353.10%	342.84%	305.02%	322.57%	349.60%	304.80%	144.27%

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

Changes in Assumptions

In 2015 the assumed life expectancies increased substantially based on an experience study for the period from July 1, 2010 to June 30, 2014. Effective September 30, 2016, the investment return assumption decreased from 7.50% to 7.40% and the mortality table was updated from the RP-2014 Healthy Annuitant Mortality Table for males and females projected to 2017 using Projection Scale MP-2014 to the same tables used in the Florida Retirement System actuarial valuation. These tables are based on the RP-2000 Mortality Tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB. The results for 2016 also reflect the impact of Ordinance 12-2016. Effective September 30, 2017, the investment return assumption decreased from 7.40% to 7.30% and the salary increase assumption decreased from 3.50% to 3.00%. The results for 2017 also reflect the impact of Ordinance No. 07-2017 as measured in the Actuarial Impact Statement dated March 6, 2017 and the impact of Ordinance No. 20-2017 as measured in the Actuarial Impact Statement dated August 4, 2017. Effective September 30, 2018, the investment return assumption decreased from 7.30% to 7.20% and the salary increase assumption decreased from 3.00% to 2.75%. Effective September 30, 2019, the investment return assumption decreased from 7.20% to 7.10% and the salary increase assumption increased to 5.5%.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN CONTRIBUTIONS GENERAL EMPLOYEES AND LIFEGUARDS RETIREMENT PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 3,487,055	\$ 5,240,710	\$ (1,753,655)	\$ 10,109,445	51.84%
2019	3,122,468	6,256,450	(3,133,982)	10,499,412	59.59%
2018	3,063,127	4,582,576	(1,519,449)	11,086,494	41.33%
2017	2,578,403	3,531,685	(953,282)	10,714,252	32.96%
2016	2,066,276	2,210,609	(144,333)	9,856,405	22.43%
2015	2,013,723	2,008,406	5,317	10,075,310	19.93%
2014	1,994,388	2,018,621	(24,233)	9,698,419	20.81%

Notes to the schedule

Significant methods and assumptions used to determine contribution rates for fiscal year ended September 30, 2020:

Actuarially determined contribution rates are calculated as of September 30, which is 12 months prior to the beginning of the fiscal year for which contributions are reported. The fiscal year 2020 contribution rates were determined in the September 30, 2018 Actuarial Valuation Report dated February 26, 2019.

Valuation date:	September 30, 2018
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	13-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	3.50% including inflation
Investment rate of return	7.20%
Retirement age	Age-based tables of rates specific to the type of eligibility condition.
Mortality	The mortality tables used are the same as those used in the July 1, 2018 Pension Actuarial Valuation of the Florida Retirement System (FRS) for other than Special Risk members (General) and Special Risk members (Ocean Rescue). These tables are based on the RP-2000 mortality tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB.

Other Information:

Cost-of-Living Adjustment	Members who retire after 09/30/68 and prior to 10/01/90 receive an annual 1.0% increase computed on the base benefit. Members who retire after 09/30/90 will be increased 2.0% annually based on total pension after a 3-year deferral period. Benefits accrued after 04/30/12 are not adjusted for those not eligible for normal retirement at 05/01/12. Other adjustments have been made periodically.
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This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN THE
TOWN'S NET PENSION LIABILITY AND RELATED RATIOS**

POLICE OFFICERS RETIREMENT PLAN

Measurement Date, September 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 919,349	\$ 585,084	\$ 643,300	\$ 571,802	\$ 229,514	\$ 274,361	\$ 311,681
Interest on the total pension liability	7,278,642	7,149,681	7,014,540	6,940,855	6,571,902	6,343,197	6,321,297
Benefit changes	--	145,828	--	--	1,149,473	83,392	--
Difference between expected and actual experience	(11,374)	(343,932)	(95,342)	(978,835)	489,883	637,285	--
Assumption changes	(421,043)	1,314,379	1,137,472	1,110,893	3,077,576	2,464,150	--
Benefit payments	(5,910,802)	(5,595,110)	(5,223,687)	(5,509,488)	(5,492,306)	(7,918,798)	(4,690,744)
Refund	(30,276)	(70,225)	(29,648)	(9,583)	(27,651)	(22,377)	(12,726)
Net Change in Total Pension Liability	1,824,496	3,185,705	3,446,635	2,125,644	5,998,391	1,861,210	1,929,508
Total Pension Liability - Beginning	105,026,952	101,841,247	98,394,612	96,268,968	90,270,577	88,409,367	82,415,628
Prior Period Adjustment	--	--	--	--	--	--	4,064,231
Total Pension Liability - Ending (a)	106,851,448	105,026,952	101,841,247	98,394,612	96,268,968	90,270,577	88,409,367
Plan Fiduciary Net Position							
Employer contributions	4,884,745	5,800,452	4,214,624	3,747,478	2,306,795	2,144,662	1,979,219
Employee contributions	360,556	415,736	388,770	368,777	122,231	98,530	108,250
Pension plan investment income (loss)	4,445,485	3,397,864	5,127,108	7,060,834	4,574,146	(2,464,621)	4,966,209
Investment expense	(184,670)	(207,297)	(186,638)	(159,377)	(178,714)	(193,415)	(193,228)
Benefit payments	(5,910,802)	(5,595,110)	(5,223,687)	(5,509,488)	(5,492,306)	(7,918,798)	(4,690,744)
Refunds	(30,276)	(70,225)	(29,648)	(9,583)	(27,651)	(22,377)	(12,726)
Pension plan administrative expense	(123,062)	(146,696)	(128,077)	(133,206)	(140,951)	(140,899)	(128,668)
Net Change in Plan Fiduciary Net Position	3,441,976	3,594,724	4,162,452	5,365,435	1,163,550	(8,496,918)	2,028,312
Plan Fiduciary Net Position - Beginning	73,802,734	70,208,010	66,045,558	60,680,123	59,516,573	68,013,491	61,920,948
Prior Period Adjustment	--	--	--	--	--	--	4,064,231
Plan Fiduciary Net Position - Ending (b)	77,244,710	73,802,734	70,208,010	66,045,558	60,680,123	59,516,573	68,013,491
Net Pension Liability - Ending (a) - (b)	\$ 29,606,738	\$ 31,224,218	\$ 31,633,237	\$ 32,349,054	\$ 35,588,845	\$ 30,754,004	\$ 20,395,876
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.29%	70.27%	68.94%	67.12%	63.03%	65.93%	76.93%
Covered Payroll	\$ 4,232,212	\$ 3,603,005	\$ 3,865,012	\$ 3,559,337	\$ 3,668,239	\$ 3,354,258	\$ 3,453,957
Net Pension Liability as a Percentage of Covered Payroll	699.56%	866.62%	818.45%	908.85%	970.19%	916.86%	590.51%

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

Changes in Assumptions

In 2015 the assumed life expectancies increased substantially based on an experience study for the period from July 1, 2010 to June 30, 2014. Effective September 30, 2016, the investment return assumption decreased from 7.50% to 7.40% and the mortality table was updated from the RP-2014 Healthy Annuitant Mortality Table for males and females projected to 2017 using Projection Scale MP-2014 to the same tables used in the Florida Retirement System actuarial valuation. These tables are based on the RP-2000 Mortality Tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB. The results for 2016 also reflect the impact of Ordinance 12-2016. Effective September 30, 2017, the investment return assumption decreased from 7.40% to 7.30% and the salary increase assumption decreased from 3.50% to 3.00%. The results for 2017 also reflect the impact of Ordinance No. 07-2017 as measured in the Actuarial Impact Statement dated March 6, 2017 and the impact of Ordinance No. 20-2017 as measured in the Actuarial Impact Statement dated August 4, 2017. Effective September 30, 2018, the investment return assumption decreased from 7.30% to 7.20% and the salary increase assumption decreased from 3.00% to 2.75%. Effective September 30, 2019, the investment return assumption decreased from 7.20% to 7.10% and the salary increase assumption increased to 5.5%.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN CONTRIBUTIONS POLICE OFFICERS RETIREMENT PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 3,303,037	\$ 4,884,745	\$ (1,581,708)	\$ 4,232,212	115.42%
2019	2,835,728	5,800,452	(2,964,724)	3,603,005	160.99%
2018	2,870,523	4,214,624	(1,344,101)	3,865,012	109.05%
2017	2,642,757	3,747,478	(1,104,721)	3,559,337	105.29%
2016	2,233,214	2,306,795	(73,581)	3,668,239	62.89%
2015	2,144,662	2,144,662	--	3,354,258	63.94%
2014	1,881,949	1,979,219	(97,270)	3,453,957	57.30%

Notes to the schedule

Significant methods and assumptions used to determine contribution rates for fiscal year ended September 30, 2020:

Actuarially determined contribution rates are calculated as of September 30, which is 12 months prior to the beginning of the fiscal year for which contributions are reported. The fiscal year 2020 contribution rates were determined in the September 30, 2018 Actuarial Valuation Report dated February 26, 2019.

Valuation date:	September 30, 2018
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	8-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	3.50% including inflation
Investment rate of return	7.20%
Retirement age	Age-based tables of rates specific to the type of eligibility condition.
Mortality	The mortality tables used are the same as those used in the July 1, 2018 Pension Actuarial Valuation of the Florida Retirement System (FRS) special risk members. These tables are based on the RP-2000 mortality tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB.

Other Information:

Cost-of-Living Adjustment	Members who retire after 09/30/68 and prior to 10/01/90 receive an annual 1.0% increase computed on the base benefit. Members who retire after 09/30/90 will be increased 2.0% annually based on total pension after a 3-year deferral period. Benefits accrued after 04/30/12 are not adjusted for those not eligible for normal retirement at 05/01/12. Other adjustments have been made periodically.
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This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN THE
TOWN'S NET PENSION LIABILITY AND RELATED RATIOS**

FIREFIGHTERS RETIREMENT PLAN

Measurement Date, September 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 998,383	\$ 683,825	\$ 621,134	\$ 342,206	\$ 187,387	\$ 238,556	\$ 281,248
Interest on the total pension liability	7,670,059	7,446,115	7,336,841	6,927,564	6,601,468	6,396,715	6,324,999
Benefit changes	138,701	259,657	--	1,163,805	370,169	35,550	--
Difference between expected and actual experience	115,537	524,778	224,785	3,372,587	1,133,752	(299,119)	--
Assumption changes	(19,161)	1,846,849	1,202,733	1,167,456	3,049,237	2,324,039	--
Benefit payments	(6,409,058)	(6,399,388)	(6,500,328)	(5,861,110)	(5,679,431)	(6,098,229)	(5,101,421)
Refund	(25,160)	(59,346)	(47,423)	(39,427)	(66,548)	(36,034)	(21,692)
Net Change in Total Pension Liability	2,469,301	4,302,490	2,837,742	7,073,081	5,596,034	2,561,478	1,483,134
Total Pension Liability - Beginning	110,608,211	106,305,721	103,467,979	96,394,898	90,798,864	88,237,386	82,218,000
Prior Period Adjustment	--	--	--	--	--	--	4,536,252
Total Pension Liability - Ending (a)	113,077,512	110,608,211	106,305,721	103,467,979	96,394,898	90,798,864	88,237,386
Plan Fiduciary Net Position							
Employer contributions	6,086,196	6,747,179	5,282,052	3,607,922	2,359,519	2,269,117	2,071,503
Employee contributions	449,699	451,845	481,910	262,473	129,585	210,233	154,199
Pension plan investment income (loss)	4,179,254	3,184,465	4,868,112	6,706,324	4,346,954	(2,285,815)	4,308,313
Investment expense	(173,611)	(194,277)	(177,210)	(151,375)	(169,741)	(179,383)	(182,692)
Benefit payments ⁽¹⁾	(6,409,058)	(6,399,388)	(6,500,328)	(5,861,110)	(5,679,431)	(6,098,229)	(5,101,421)
Refunds	(25,160)	(59,346)	(47,423)	(39,427)	(66,548)	(36,034)	(21,692)
Pension plan administrative expense	(115,693)	(137,483)	(121,607)	(126,518)	(133,874)	(130,676)	(121,652)
Net Change in Plan Fiduciary Net Position	3,991,627	3,592,995	3,785,506	4,398,289	786,464	(6,250,787)	1,106,558
Plan Fiduciary Net Position - Beginning	69,391,635	65,798,640	62,013,134	57,614,845	56,828,381	63,079,168	57,436,358
Prior Period Adjustment	--	--	--	--	--	--	4,536,252
Plan Fiduciary Net Position - Ending (b)	73,383,262	69,391,635	65,798,640	62,013,134	57,614,845	56,828,381	63,079,168
Net Pension Liability - Ending (a) - (b)	\$ 39,694,250	\$ 41,216,576	\$ 40,507,081	\$ 41,454,845	\$ 38,780,053	\$ 33,970,483	\$ 25,158,218
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.90%	62.74%	61.90%	59.93%	59.77%	62.59%	71.49%
Covered Payroll	\$ 4,446,646	\$ 4,146,355	\$ 3,736,398	\$ 3,457,670	\$ 3,242,811	\$ 3,403,307	\$ 3,671,337
Net Pension Liability as a Percentage of Covered Payroll	892.68%	994.04%	1084.12%	1198.92%	1195.88%	998.16%	685.26%

⁽¹⁾ Transfers from ICMA Shares included in benefit payments for 2015, 2016, and 2017.

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

Changes in Assumptions

In 2015 the assumed life expectancies increased substantially based on an experience study for the period from July 1, 2010 to June 30, 2014. Effective September 30, 2016, the investment return assumption decreased from 7.50% to 7.40% and the mortality table was updated from the RP-2014 Healthy Annuitant Mortality Table for males and females projected to 2017 using Projection Scale MP-2014 to the same tables used in the Florida Retirement System actuarial valuation. These tables are based on the RP-2000 Mortality Tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB. The results for 2016 also reflect the impact of Ordinance 12-2016. Effective September 30, 2017, the investment return assumption decreased from 7.40% to 7.30% and the salary increase assumption decreased from 3.50% to 3.00%. The results for 2017 also reflect the impact of Ordinance No. 07-2017 as measured in the Actuarial Impact Statement dated March 6, 2017 and the impact of Ordinance No. 20-2017 as measured in the Actuarial Impact Statement dated August 4, 2017. Effective September 30, 2018, the investment return assumption decreased from 7.30% to 7.20% and the salary increase assumption decreased from 3.00% to 2.75%. Effective September 30, 2019, the investment return assumption decreased from 7.20% to 7.10% and the salary increase assumption increased to 5.5%.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN CONTRIBUTIONS FIREFIGHTERS RETIREMENT PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 4,001,559	\$ 6,086,196	\$ (2,084,637)	\$ 4,446,646	136.87%
2019	3,344,186	6,747,179	(3,402,993)	4,146,355	162.73%
2018	3,262,296	5,282,052	(2,019,756)	3,736,398	141.37%
2017	2,629,230	3,607,922	(978,692)	3,457,670	104.35%
2016	2,285,579	2,359,519	(73,940)	3,242,811	72.76%
2015	2,223,584	2,223,584	--	3,403,307	65.34%
2014	2,040,491	2,071,503	(31,012)	3,671,337	56.42%

Notes to the schedule

Significant methods and assumptions used to determine contribution rates for fiscal year ended September 30, 2020:

Actuarially determined contribution rates are calculated as of September 30, which is 12 months prior to the beginning of the fiscal year for which contributions are reported. The fiscal year 2020 contribution rates were determined in the September 30, 2018 Actuarial Valuation Report dated February 26, 2019.

Valuation date:	September 30, 2018
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	13-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	3.50% including inflation
Investment rate of return	7.20%
Retirement age	Age-based tables of rates specific to the type of eligibility condition.
Mortality	The mortality tables used are the same as those used in the July 1, 2018 Pension Actuarial Valuation of the Florida Retirement System (FRS) special risk members. These tables are based on the RP-2000 mortality tables with white and blue collar adjustments and with mortality improvements projected for healthy lives to all future years using Scale BB.

Other Information:

Cost-of-Living Adjustment	Members who retire after 09/30/68 and prior to 10/01/90 receive an annual 1.0% increase computed on the base benefit. Members who retire after 09/30/90 will be increased 2.0% annually based on total pension after a 3-year deferral period. Benefits accrued after 04/30/12 are not adjusted for those not eligible for normal retirement at 05/01/12. Other adjustments have been made periodically.
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This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF INVESTMENT RETURNS
TOWN OF PALM BEACH RETIREMENT PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Money Weighted Rate of Investment Return
2014	7.09%
2015	-4.22%
2016	7.80%
2017	11.20%
2018	7.52%
2019	4.59%
2020	6.43%

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE TOWN'S TOTAL PENSION LIABILITY AND RELATED RATIOS

PRESERVATION OF BENEFITS RETIREMENT PLAN

Measurement Date, September 30,	2020	2019	2018
Total Pension Liability			
Service cost	\$ --	\$ --	\$ --
Interest on the total pension liability	32,052	21,802	21,440
Benefit changes	--	--	--
Differences between expected and actual experience	(1,704)	(64,161)	--
Assumption changes	17,243	649,729	--
Benefit payments	(11,093)	(11,041)	(12,961)
Refund	--	--	--
Net Change in Total Pension Liability	36,498	596,329	8,479
Total Pension Liability - Beginning	<u>1,171,088</u>	<u>574,759</u>	<u>566,280</u>
Total Pension Liability - Ending	<u>\$ 1,207,586</u>	<u>\$ 1,171,088</u>	<u>\$ 574,759</u>
Covered-Employee Payroll	N/A	N/A	N/A
Total Pension Liability as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A

Changes in Assumptions

The discount rate was changed from 3.83% as of September 30, 2018 to 2.75% as of September 30, 2019 based on the long-term municipal bond rate. The assumed Town Manager DROP participation period (for purposes of projecting the applicable IRC Section 415 limit) was updated from 5 years to 7 years.

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE TOWN'S NET OPEB ASSET AND RELATED RATIOS

OTHER POST-EMPLOYMENT BENEFITS PLAN

Measurement Date, September 30,	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 921,211	\$ 881,964	\$ 455,909	\$ 411,675
Interest on the total OPEB liability	1,964,318	1,845,152	1,945,718	1,865,625
Benefit changes	599,947	--	--	--
Difference between expected and actual experience	(4,124,393)	--	(2,597,405)	(36,232)
Assumption changes	(8,219,478)	--	3,919,261	--
Benefit payments	(421,650)	(1,138,900)	(1,247,029)	(1,035,214)
Net Change in Total Pension Liability	(9,280,045)	1,588,216	2,476,454	1,205,854
Total OPEB Liability - Beginning	<u>32,028,243</u>	<u>30,440,027</u>	<u>27,963,573</u>	<u>26,757,719</u>
Total OPEB Liability - Ending (a)	<u>22,748,198</u>	<u>32,028,243</u>	<u>30,440,027</u>	<u>27,963,573</u>
Plan Fiduciary Net Position				
Employer contributions	423,014	435,383	960,000	1,339,000
Pension plan investment income (loss)	2,056,309	940,329	1,802,059	2,692,135
Benefit payments	(421,650)	(1,138,900)	(1,247,029)	(1,035,214)
Administrative expense	(142,315)	(109,425)	(106,592)	(121,385)
Other	--	2,678	(1,345)	--
Net Change in Plan Fiduciary Net Position	1,915,358	130,065	1,407,093	2,874,536
Plan Fiduciary Net Position - Beginning	<u>32,812,877</u>	<u>32,682,812</u>	<u>31,275,719</u>	<u>28,401,183</u>
Plan Fiduciary Net Position - Ending (b)	<u>34,728,235</u>	<u>32,812,877</u>	<u>32,682,812</u>	<u>31,275,719</u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ (11,980,037)</u>	<u>\$ (784,634)</u>	<u>\$ (2,242,785)</u>	<u>\$ (3,312,146)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	152.66%	102.45%	107.37%	111.84%
Covered Payroll	\$ 23,970,337	\$ 23,920,162	\$ 23,111,268	\$ 25,241,257
Town's Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-49.98%	-3.28%	-9.70%	-13.12%

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

Changes in Assumptions

In 2017 the mortality assumption has been updated from RP-2014 Mortality Fully Generational using Projection Scale MP-2015 to RP-2014 Mortality Fully Generational using Projection Scale MP-2016. In 2018 the Discount Rate and Investment Rate of Return were lowered from 7.0% to 6.0%. Mortality rates were revised to be the same as developed for the Florida Retirement System. Aging Factors were revised to be based on the nationwide study sponsored by the Society of Actuaries. Trend rates used for modeling future health care costs were revised to be based on a long-term model published by the Society of Actuaries. Participation rates were revised to reflect the recent experience.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN CONTRIBUTIONS OTHER POST-EMPLOYMENT BENEFITS PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Actual Contribution as a % of Covered Employee Payroll
2020	\$ 423,916	\$ 423,014	\$ 902	\$ 23,970,337	1.76%
2019	157,994	435,383	(277,389)	23,920,162	1.82%
2018	216,729	960,000	(743,271)	23,111,268	4.15%
2017	--	1,339,000	(1,339,000)	25,241,257	5.30%

Notes to the schedule

The fiscal year 2020 contributions rates were determined in the October 1, 2018 Actuarial Valuation Report dated April 5, 2019.

Valuation date:	September 30, 2018
Actuarial cost method	Entry-age normal
Inflation	2.50%
Salary increases	3.50% including inflation
Investment rate of return	6.00% net of investment related expenses
Retirement age	Experienced-based tables of rates that are specific to the type of eligibility condition.
Health care cost trend rates	Based on the Getzen Model, with trend starting at 7.00% on October 1, 2019 (1.5% for premiums), followed by 6.75% on October 1, 2020 and gradually decreasing to an ultimate trend rate of 4.45%. The ultimate trend value includes a 0.21% load for excise tax.
Years until ultimate trend rate	22
Mortality	Rates of mortality are the same as used in the July 1, 2016 actuarial valuation of the Florida Retirement System. These rates are taken from the RP-2000 Mortality Tables with experience-based adjustments and generationally projected using the SOA improvement scale BB. Adjustment factors are based on the results of a statewide experience study covering 2008 through 2013.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	OPEB Plan administrative expenses exclude investment related expenses returns; Health Plan administrative expenses are included in the per capita costs.

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF PALM BEACH, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF INVESTMENT RETURNS
OTHER POST-EMPLOYMENT BENEFITS PLAN

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Money Weighted Rate of Investment Return
2020	6.29%
2019	3.23%
2018	6.26%
2017	10.31%

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

BUDGETARY COMPARISON SCHEDULES

MAJOR CAPITAL PROJECTS FUNDS

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

BEACH RESTORATION PROJECT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment earnings	\$ 899,301	\$ 899,301	\$ 1,042,431	\$ 143,130
Grant revenue	<u>24,903,657</u>	<u>24,903,657</u>	<u>1,080,655</u>	<u>(23,823,002)</u>
Total Revenues	<u>\$ 25,802,958</u>	<u>\$ 25,802,958</u>	<u>\$ 2,123,086</u>	<u>\$ (23,679,872)</u>
Expenditures				
Current:				
Physical environment	\$ 188,322	\$ 4,814,731	\$ 942,595	\$ 3,872,136
Non-departmental	<u>33,038,000</u>	<u>47,791,619</u>	<u>14,574,161</u>	<u>33,217,458</u>
Total Expenditures	<u>\$ 33,226,322</u>	<u>\$ 52,606,350</u>	<u>\$ 15,516,756</u>	<u>\$ 37,089,594</u>
Other Financing Sources (Uses)				
Transfers in	7,967,471	27,347,499	\$ 6,520,211	\$ (20,827,288)
Transfers out	<u>(544,107)</u>	<u>(544,107)</u>	<u>(544,107)</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>\$ 7,423,364</u>	<u>\$ 26,803,392</u>	<u>\$ 5,976,104</u>	<u>\$ (20,827,288)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (7,417,566)</u>	<u>\$ (7,417,566)</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The Town reports the following nonmajor special revenue funds.

State Forfeiture Fund – To account for Law Enforcement Trust Fund monies.

Federal Forfeiture Fund – To account for Federal forfeiture receipts.

Donation Fund – To account for monies donated to the Town.

Special Assessment Fund – To account for revenue from Underground Utility and other Infrastructure Assessments.

Special Assessment Maintenance Fund – To account for revenue from Special Assessments.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of debt principal, interest, and related costs. The Town reports the following nonmajor debt service funds.

Series 2010A/2013/2016A Debt Service Fund

Series 2010B/2016B Debt Service Fund

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town reports the following nonmajor capital projects funds.

Capital Improvement Fund

Worth Avenue Assessment Fund

CIP 2013 Bond Fund

TOWN OF PALM BEACH, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2020

	Special Revenue				
	State Forfeiture Fund	Federal Forfeiture Fund	Donation Fund	Special Assessment Fund	Special Assessment Maintenance Fund
Assets					
Investments	\$ --	\$ --	\$ --	\$ --	\$ --
Equity in pooled cash and investments	\$ 28,678	\$ 84	1,061,106	--	--
Accounts receivable	--	--	--	--	--
Interest receivable	9	--	--	--	--
Due from other governments	--	--	--	--	--
Prepaid items	--	--	--	--	--
Equity in pooled cash and - investments - restricted	--	--	--	--	--
Total Assets	<u>\$ 28,687</u>	<u>\$ 84</u>	<u>\$ 1,061,106</u>	<u>\$ --</u>	<u>\$ --</u>
Liabilities and Fund Balances					
Liabilities					
Accounts and contracts payable	\$ --	\$ --	\$ 49,469	\$ --	\$ 1,332
Advance from other funds	--	--	--	1,701,946	204,140
Payable from restricted assets	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>49,469</u>	<u>1,701,946</u>	<u>205,472</u>
Fund Balances					
Restricted for:					
Crime prevention	28,687	84	--	--	--
Special projects	--	--	1,011,637	--	--
Capital projects	--	--	--	--	--
Debt service	--	--	--	--	--
Worth avenue	--	--	--	--	--
Assigned to:					
Capital projects	--	--	--	--	--
Unassigned	--	--	--	(1,701,946)	(205,472)
Total Fund Balances	<u>28,687</u>	<u>84</u>	<u>1,011,637</u>	<u>(1,701,946)</u>	<u>(205,472)</u>
Total Liabilities and Fund Balances	<u>\$ 28,687</u>	<u>\$ 84</u>	<u>\$ 1,061,106</u>	<u>\$ --</u>	<u>\$ --</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2020

	Debt Service		Capital Projects			Total
	2010A/ 2013/2016A Debt Service Fund	2010B/2016B Debt Service Fund	Capital Improvement Fund	Worth Avenue Assessment Fund	CIP 2013 Bond Fund	Nonmajor Governmental Funds
Assets						
Investments	\$ --	\$ --	\$ --	\$ --	\$ --	--
Equity in pooled cash and investments	1,658,870	173,247	16,212,806	313,803	408,967	\$ 19,857,561
Accounts receivable	--	--	--	--	50,222	50,222
Interest receivable	351	56	10,008	100	--	10,524
Due from other governments	--	--	197,139	--	--	197,139
Prepaid items	--	--	--	--	483,144	483,144
Equity in pooled cash and - investments - restricted	--	--	636,423	--	--	636,423
Total Assets	<u>\$ 1,659,221</u>	<u>\$ 173,303</u>	<u>\$ 17,056,376</u>	<u>\$ 313,903</u>	<u>\$ 942,333</u>	<u>\$ 21,235,013</u>
Liabilities and Fund Balances						
Liabilities						
Accounts and contracts payable	\$ --	\$ --	\$ 312,048	\$ 26,332	\$ 78,106	\$ 467,287
Advance from other funds	--	--	--	--	--	1,906,086
Payable from restricted assets	--	--	389,898	--	--	389,898
Total Liabilities	<u>--</u>	<u>--</u>	<u>701,946</u>	<u>26,332</u>	<u>78,106</u>	<u>2,763,271</u>
Fund Balances						
Restricted for:						
Crime prevention	--	--	--	--	--	28,771
Special projects	--	--	--	--	--	1,011,637
Capital projects	--	--	--	--	864,227	864,227
Debt service	1,659,221	173,303	--	--	--	1,832,524
Worth avenue	--	--	--	287,571	--	287,571
Assigned to:						
Capital projects	--	--	16,354,430	--	--	16,354,430
Unassigned	--	--	--	--	--	(1,907,418)
Total Fund Balances	<u>1,659,221</u>	<u>173,303</u>	<u>16,354,430</u>	<u>287,571</u>	<u>864,227</u>	<u>18,471,742</u>
Total Liabilities and Fund Balances	<u>\$ 1,659,221</u>	<u>\$ 173,303</u>	<u>\$ 17,056,376</u>	<u>\$ 313,903</u>	<u>\$ 942,333</u>	<u>\$ 21,235,013</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue				
	State Forfeiture Fund	Federal Forfeiture Fund	Donation Fund	Special Assessment Fund	Special Assessment Maintenance Fund
Revenues					
Intergovernmental	\$ --	\$ --	\$ --	\$ --	\$ --
Fines and forfeitures	--	--	--	--	--
Investment earnings	284	1	--	29	--
Contributions	--	--	194,383	--	--
Special assessments	--	--	--	349,367	--
Total Revenues	<u>284</u>	<u>1</u>	<u>194,383</u>	<u>349,396</u>	<u>--</u>
Expenditures					
Current:					
General government	--	--	208,393	--	--
Public safety	--	--	145,565	--	--
Physical environment	--	--	319,335	--	--
Transportation	--	--	--	--	--
Economic environment	--	--	--	--	20,270
Capital outlay	--	--	--	--	--
Debt service:					
Principal	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>673,293</u>	<u>--</u>	<u>20,270</u>
Revenue Over (Under)					
Expenditures	284	1	(478,910)	349,396	(20,270)
Other Financing Sources (Uses)					
General obligation bond issued	--	--	--	--	--
General obligation bond premium	--	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--	--
Transfers in	--	--	--	--	--
Transfers out	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	284	1	(478,910)	349,396	(20,270)
Fund Balances - Beginning of Year	<u>28,403</u>	<u>83</u>	<u>1,490,547</u>	<u>(2,051,342)</u>	<u>(185,202)</u>
Fund Balances - End of Year	<u>\$ 28,687</u>	<u>\$ 84</u>	<u>\$ 1,011,637</u>	<u>\$ (1,701,946)</u>	<u>\$ (205,472)</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Debt Service		Capital Projects			Total
	2010A/ 2013/2016A Debt Service Fund	2010B/2016B Debt Service Fund	Capital Improvement Fund	Worth Avenue Assessment Fund	CIP 2013 Bond Fund	Nonmajor Governmental Funds
Revenues						
Intergovernmental	\$ --	\$ --	\$ 572,891	\$ --	\$ --	\$ 572,891
Fines and forfeitures	--	--	--	--	--	--
Investment earnings	788	1,873	456,128	3,299	14,933	477,335
Contributions	--	--	3,339,646	5,000	--	3,539,029
Special assessments	--	711,068	--	270,316	--	1,330,751
Total Revenues	<u>788</u>	<u>712,941</u>	<u>4,368,665</u>	<u>278,615</u>	<u>14,933</u>	<u>5,920,006</u>
Expenditures						
Current:						
General government	--	--	12,996	--	2,963	224,352
Public safety	--	--	--	--	--	145,565
Physical environment	--	--	381,145	--	29,772	730,252
Transportation	--	--	379,496	--	--	379,496
Economic environment	--	--	--	307,194	--	327,464
Capital outlay	--	--	2,715,867	--	1,719,574	4,435,441
Debt service:						
Principal retirement	2,455,000	330,000	--	--	--	2,785,000
Interest and fiscal charges	4,692,729	381,029	--	--	--	5,073,758
Total Expenditures	<u>7,147,729</u>	<u>711,029</u>	<u>3,489,504</u>	<u>307,194</u>	<u>1,752,309</u>	<u>14,101,328</u>
Revenue Over (Under)						
Expenditures	(7,146,941)	1,912	879,161	(28,579)	(1,737,376)	(8,181,322)
Other Financing Sources (Uses)						
General obligation bond issued	53,390,000	--	--	--	--	53,390,000
General obligation bond premium	109,266	--	--	--	--	109,266
Payment to refunded bond escrow agent	(52,802,290)	--	--	--	--	(52,802,290)
Transfers in	6,727,833	--	2,420,000	--	1,000,000	10,147,833
Transfers out	--	--	(1,500,000)	--	--	(1,500,000)
Total Other Financing Sources (Uses)	<u>7,424,809</u>	<u>--</u>	<u>920,000</u>	<u>--</u>	<u>1,000,000</u>	<u>9,344,809</u>
Net Change in Fund Balances	<u>277,868</u>	<u>1,912</u>	<u>1,799,161</u>	<u>(28,579)</u>	<u>(737,376)</u>	<u>1,163,487</u>
Fund Balances - Beginning of Year	<u>1,381,353</u>	<u>171,391</u>	<u>14,555,269</u>	<u>316,150</u>	<u>1,601,603</u>	<u>17,308,255</u>
Fund Balances - End of Year	<u>\$ 1,659,221</u>	<u>\$ 173,303</u>	<u>\$16,354,430</u>	<u>\$ 287,571</u>	<u>\$ 864,227</u>	<u>\$ 18,471,742</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

SERIES 2010A/2013/2016A DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Investment earnings	\$ 10,000	\$ 10,000	\$ 788	\$ (9,212)
Total Revenues	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 788</u>	<u>\$ (9,212)</u>
Expenditures				
Debt service:				
Principal retirement	\$ 2,455,000	\$ 2,455,000	\$ 2,455,000	\$ --
Interest and fiscal charges.	<u>4,470,332</u>	<u>5,170,032</u>	<u>4,692,729</u>	<u>477,303</u>
Total Expenditures	<u>\$ 6,925,332</u>	<u>\$ 7,625,032</u>	<u>\$ 7,147,729</u>	<u>\$ 477,303</u>
Other Financing Sources (Uses)				
General obligation bond issued	\$ --	\$ 53,390,000	\$ 53,390,000	\$ --
General obligation bond premium	--	109,266	109,266	--
Payment to refunded bond escrow agent	--	(52,802,290)	(52,802,290)	--
Transfers in	<u>6,915,332</u>	<u>6,918,056</u>	<u>6,727,833</u>	<u>(190,223)</u>
Total Other Financing Sources (Uses)	<u>\$ 6,915,332</u>	<u>\$ 7,615,032</u>	<u>\$ 7,424,809</u>	<u>\$ (190,223)</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 277,868</u>	<u>\$ 277,868</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

SERIES 2010B/2016B DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment earnings	\$ 2,500	\$ 2,500	\$ 1,873	\$ (627)
Special assessments	<u>711,100</u>	<u>711,100</u>	<u>711,068</u>	<u>(32)</u>
Total Revenues	<u>\$ 713,600</u>	<u>\$ 713,600</u>	<u>\$ 712,941</u>	<u>\$ (659)</u>
Expenditures				
Debt service:				
Principal retirement	\$ 330,000	\$ 330,000	\$ 330,000	\$ --
Interest and fiscal charges	<u>383,600</u>	<u>383,600</u>	<u>381,029</u>	<u>2,571</u>
Total Expenditures	<u>\$ 713,600</u>	<u>\$ 713,600</u>	<u>\$ 711,029</u>	<u>\$ 2,571</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,912</u>	<u>\$ 1,912</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

CAPITAL IMPROVEMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Intergovernmental	\$ 500,000	\$ 500,000	\$ 572,891	\$ 72,891
Investment earnings	200,000	200,000	456,128	256,128
Contributions	--	--	3,339,646	3,339,646
Miscellaneous	800,000	800,000	--	(800,000)
Total Revenues	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 4,368,665</u>	<u>\$ 2,868,665</u>
Expenditures				
Current:				
General government	\$ 375,000	\$ 375,000	\$ 12,996	\$ 362,004
Physical environment	1,630,000	2,063,268	381,145	1,682,123
Transportation	--	523,391	379,496	143,895
Culture and recreation	4,430,000	9,269,000	2,715,867	6,553,133
Non-departmental	4,323,270	1,338,611	--	1,338,611
Total Expenditures	<u>\$ 10,758,270</u>	<u>\$ 13,569,270</u>	<u>\$ 3,489,504</u>	<u>\$ 10,079,766</u>
Other Financing Sources (Uses)				
Transfers in	\$ 9,758,270	\$ 13,569,270	\$ 2,420,000	\$ (11,149,270)
Transfers out	(500,000)	(1,500,000)	(1,500,000)	--
Total Other Financing Sources (Uses)	<u>\$ 9,258,270</u>	<u>\$ 12,069,270</u>	<u>\$ 920,000</u>	<u>\$ (11,149,270)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,799,161</u>	<u>\$ 1,799,161</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

WORTH AVENUE ASSESSMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Investment earnings	\$ 2,000	\$ 2,000	\$ 3,299	\$ 1,299
Contributions	5,000	5,000	5,000	--
Special assessments	<u>264,317</u>	<u>264,317</u>	<u>270,316</u>	<u>5,999</u>
Total Revenues	<u>\$ 271,317</u>	<u>\$ 271,317</u>	<u>\$ 278,615</u>	<u>\$ 7,298</u>
Expenditures				
Current:				
Economic environment	<u>\$ 321,317</u>	<u>\$ 321,317</u>	<u>\$ 307,194</u>	<u>\$ 14,123</u>
Total Expenditures	<u>\$ 321,317</u>	<u>\$ 321,317</u>	<u>\$ 307,194</u>	<u>\$ 14,123</u>
Other Financing Sources (Uses)				
Transfers in	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ --</u>	<u>\$ (50,000)</u>
Total Other Financing Sources (Uses)	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ --</u>	<u>\$ (50,000)</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (28,579)</u>	<u>\$ (28,579)</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

CIP 2013 BOND FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Investment earnings	\$ --	\$ --	\$ 14,933	14,933
Total Revenues	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 14,933</u>	<u>\$ 14,933</u>
Expenditures				
Current:				
General government	\$ --	\$ --	\$ 2,963	\$ (2,963)
Physical environment	--	207,909	29,772	178,137
Transportation	--	2,273,914	1,719,574	554,340
Non-departmental	<u>2,396,574</u>	<u>119,780</u>	<u>--</u>	<u>119,780</u>
Total Expenditures	<u>\$ 2,396,574</u>	<u>\$ 2,601,603</u>	<u>\$ 1,752,309</u>	<u>\$ 849,294</u>
Other Financing Sources (Uses)				
Transfers in	<u>\$ 2,396,574</u>	<u>\$ 2,601,603</u>	<u>\$ 1,000,000</u>	<u>\$ (1,601,603)</u>
Total Other Financing Sources (Uses)	<u>\$ 2,396,574</u>	<u>\$ 2,601,603</u>	<u>\$ 1,000,000</u>	<u>\$ (1,601,603)</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (737,376)</u>	<u>\$ (737,376)</u>

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Town reports the following internal service funds.

Property, Liability and Workers Compensation Insurance Fund – To account for the Town's property, liability, and workers compensation insurance activities.

Group Health Insurance Fund – To account for the Town's health insurance activities.

Equipment Replacement Fund – To account for the accumulation of financial resources to be used for the acquisition of major capital equipment and vehicles.

TOWN OF PALM BEACH, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2020

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 20,000	\$ 34,821	\$ --	\$ 54,821
Equity in pooled cash and investments	7,054,530	8,214,082	17,978,405	33,247,017
Accounts receivable	--	--	7,079	7,079
Interest receivable	8,418	5,055	35,102	48,575
Due from other governments	--	--	--	--
Prepaid expenses	166,490	185,400	--	351,890
Total current assets	7,249,438	8,439,358	18,020,586	33,709,382
Noncurrent assets:				
Capital assets:				
Construction in progress	--	--	--	--
Equipment	63,601	--	22,402,168	22,465,769
Accumulated depreciation	(44,521)	--	(12,853,864)	(12,898,385)
Total capital assets, net	19,080	--	9,548,304	9,567,384
Advance to other funds	--	--	1,906,086	1,906,086
Total noncurrent assets	19,080	--	11,454,390	11,473,470
Total Assets	7,268,518	8,439,358	29,474,976	45,182,852
Deferred Outflows of Resources				
Pension related items	53,060	40,653	--	93,713
Liabilities				
Current liabilities:				
Accounts payable	40,918	102,238	41,894	185,050
Accrued liabilities	1,575,316	256,518	--	1,831,834
Capital lease	--	--	58,197	58,197
Compensated absences payable	59	435	--	494
Total current liabilities	1,616,293	359,191	100,091	2,075,575
Noncurrent liabilities:				
Capital lease	--	--	47,718	47,718
Compensated absences payable	35,002	6,917	--	41,919
Net pension liability	266,973	214,284	--	481,257
Total noncurrent liabilities	301,975	221,201	47,718	570,894
Total Liabilities	1,918,268	580,392	147,809	2,646,469
Deferred Inflows of Resources				
Pension related items	15,809	9,163	--	24,972
Net Position				
Investment in capital assets	19,080	--	9,400,495	9,419,575
Unrestricted	5,368,421	7,890,456	19,926,672	33,185,549
Total Net Position	\$ 5,387,501	\$ 7,890,456	\$ 29,327,167	\$ 42,605,124

TOWN OF PALM BEACH, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Operating Revenues				
Charges for services	\$ 1,900,819	\$ 4,507,047	\$ 2,326,469	\$ 8,734,335
Other	--	125,664	716	126,380
Total Operating Revenues	<u>1,900,819</u>	<u>4,632,711</u>	<u>2,327,185</u>	<u>8,860,715</u>
Operating Expenses				
Personal services	223,274	88,741	--	312,015
Contractual services	9,225	75,277	--	84,502
Insurance	906,047	852,629	--	1,758,676
Claims	1,132,145	2,912,892	--	4,045,037
Claims adjustment	(153,158)	11,000	--	(142,158)
Depreciation	2,758	--	1,741,446	1,744,204
Other	7,404	3,489	109,929	120,822
Total Operating Expenses	<u>2,127,695</u>	<u>3,944,028</u>	<u>1,851,375</u>	<u>7,923,098</u>
Operating Income (Loss)	<u>(226,876)</u>	<u>688,683</u>	<u>475,810</u>	<u>937,617</u>
Nonoperating Revenue (Expenses)				
Investment earnings	233,804	231,822	589,139	1,054,765
Insurance recoveries	168,131	180,458	--	348,589
Interest and fiscal charges	--	--	(2,209)	(2,209)
Gain/(loss) on disposal of assets	--	--	(40,678)	(40,678)
Total Nonoperating Revenue (Expense)	<u>401,935</u>	<u>412,280</u>	<u>546,252</u>	<u>1,360,467</u>
Income Before Capital Contributions	<u>175,059</u>	<u>1,100,963</u>	<u>1,022,062</u>	<u>2,298,084</u>
Capital contributions	--	--	487,851	487,851
Change in Net Position	<u>175,059</u>	<u>1,100,963</u>	<u>1,509,913</u>	<u>2,785,935</u>
Net Position - Beginning	<u>5,212,442</u>	<u>6,789,493</u>	<u>27,817,254</u>	<u>39,819,189</u>
Net Position - Ending	<u>\$ 5,387,501</u>	<u>\$ 7,890,456</u>	<u>\$ 29,327,167</u>	<u>\$ 42,605,124</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Operating Activities				
Receipts from interfund services provided	\$ 1,930,654	\$ 4,507,047	\$ 2,663,487	\$ 9,101,188
Payments to employees	(210,413)	(83,910)	--	(294,323)
Payments to suppliers	(2,042,275)	(4,305,418)	(153,349)	(6,501,042)
Payments to other funds	--	--	--	--
Other receipts	--	125,664	716	126,380
Net Cash Provided by (Used in) Operating Activities	(322,034)	243,383	2,510,854	2,432,203
Noncapital Financing Activities				
Insurance recoveries	168,131	180,458	--	348,589
Net Cash Provided by Noncapital Financing Activities	168,131	180,458	--	348,589
Capital and Related Financing Activities				
Acquisition of property and equipment	--	--	(509,020)	(509,020)
Proceeds from sale of assets	--	--	30,923	30,923
Lease payment paid	--	--	(34,024)	(34,024)
Lease interest paid	--	--	(2,209)	(2,209)
Net Cash Used in Capital and Related Financing Activities	--	--	(514,330)	(514,330)
Investing Activities				
Investment earnings received	233,487	231,813	587,720	1,053,020
Net Cash Provided by Investing Activities	233,487	231,813	587,720	1,053,020
Net Increase in Cash and Cash Equivalents	79,584	655,654	2,584,244	3,319,482
Cash and Cash Equivalents - Beginning	6,994,946	7,593,249	15,394,161	29,982,356
Cash and Cash Equivalents - Ending	\$ 7,074,530	\$ 8,248,903	\$ 17,978,405	\$ 33,301,838
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	(226,876)	688,683	475,810	937,617
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	2,758	--	1,741,446	1,744,204
Changes in net pension liability and related deferred amounts	4,175	2,356	--	6,531
Changes in operating assets and liabilities:				
(Increase) decrease in accounts receivable	--	--	8,515	8,515
(Increase) decrease in advance to other funds	29,835	--	328,503	358,338
(Increase) decrease in prepaid expenses	(28,866)	(161,350)	--	(190,216)
Increase (decrease) in accounts payable	39,555	(300,335)	(43,420)	(304,200)
Increase (decrease) in accrued liabilities	(151,301)	11,554	--	(139,747)
Increase (decrease) in compensated absences payable	8,686	2,475	--	11,161
Net Cash Provided by (Used in) Operating Activities	\$ (322,034)	\$ 243,383	\$ 2,510,854	\$ 2,432,203
Noncash Activity				
Donated capital assets	\$ --	\$ --	\$ 487,851	\$ 487,851
Insurance claims adjustment	\$ (153,158)	\$ 11,000	\$ --	\$ (142,158)

FIDUCIARY FUNDS

TRUST FUNDS

Trust funds are used to account for resources that are required to be held in trust for others. The Town reports the following employee benefit trust funds.

General Employees' Pension Trust Fund – To account for the accumulation of resources to be used for retirement benefits payable to eligible Town general employees and lifeguards.

Police Officers' Pension Trust Fund – To account for the accumulation of resources to be used for retirement benefits payable to eligible Town police employees..

Firefighters' Pension Trust Fund – To account for the accumulation of resources to be used for retirement benefits payable to eligible Town fire-rescue employees.

OPEB Trust Fund – To account for the accumulation of resources to be used for Town retiree health care benefits.

TOWN OF PALM BEACH, FLORIDA

COMBINING STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

SEPTEMBER 30, 2020

	General Employees' Pension Trust Fund	Police Officers' Pension Trust Fund	Firefighters' Pension Trust Fund	OPEB Trust Fund	Total
Assets					
Cash and cash equivalents	\$ 695,874	\$ 595,399	\$ 565,635	\$ 13,829	\$ 1,870,737
Interest and dividends receivable	65,988	56,461	53,638	--	176,087
Prepaid expenses and other assets	4,520	3,868	3,675	--	12,063
Investments:					
Short-term investment fund	8,841,154	7,564,606	7,186,453	182,505	23,774,718
Fixed income securities	14,544,829	12,444,744	11,822,634	8,396,053	47,208,260
Common stock	7,830,317	6,699,721	6,364,802	--	20,894,840
Domestic equity funds	27,316,669	23,372,496	22,204,111	18,679,650	91,572,926
International equity funds	11,954,343	10,228,291	9,716,981	3,086,107	34,985,722
Hedge funds	2,562,805	2,192,769	2,083,153	--	6,838,727
Private equity funds	7,715,443	6,601,433	6,271,428	1,191,245	21,779,549
Real estate funds	9,241,697	7,907,316	7,512,031	3,304,709	27,965,753
Total Assets	<u>90,773,639</u>	<u>77,667,104</u>	<u>73,784,541</u>	<u>34,854,098</u>	<u>277,079,382</u>
Liabilities					
Accounts payable and other accrued liabilities	45,204	38,678	36,744	112,035	232,661
Due to brokers for securities sold	427,170	365,492	347,222	13,827	1,153,711
Due to Town of Palm Beach	21,299	18,224	17,313	--	56,836
Total Liabilities	<u>493,673</u>	<u>422,394</u>	<u>401,279</u>	<u>125,862</u>	<u>1,443,208</u>
Net Position Restricted for Pension and Retiree Health Benefits	<u>\$ 90,279,966</u>	<u>\$ 77,244,710</u>	<u>\$ 73,383,262</u>	<u>\$ 34,728,236</u>	<u>\$ 275,636,174</u>

TOWN OF PALM BEACH, FLORIDA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	General Employees' Pension Trust Fund	Police Officers' Pension Trust Fund	Firefighters' Pension Trust Fund	OPEB Trust Fund	Total
Additions					
Contributions:					
Employer	\$ 5,240,710	\$ 4,884,745	\$ 6,086,196	\$ 423,014	\$ 16,634,665
Employee	359,848	360,556	449,699	1,306,084	2,476,187
Other	--	--	--	84,029	84,029
Total contributions	5,600,558	5,245,301	6,535,895	1,813,127	19,194,881
Investment income					
Net appreciation in fair value of investments	3,650,043	3,095,777	2,910,378	1,257,533	10,913,731
Interest and dividends	1,590,825	1,349,256	1,268,452	841,918	5,050,451
Other	531	452	424	--	1,407
Total investment income	5,241,399	4,445,485	4,179,254	2,099,451	15,965,589
Less: investment expense	(217,734)	(184,670)	(173,611)	(84,478)	(660,493)
Net investment income	5,023,665	4,260,815	4,005,643	2,014,973	15,305,096
Total Additions	<u>10,624,223</u>	<u>9,506,116</u>	<u>10,541,538</u>	<u>3,828,100</u>	<u>34,499,977</u>
Deductions					
Benefit payments	6,848,827	5,810,785	5,963,257	1,811,249	20,434,118
Share distributions	--	--	202,961	--	202,961
DROP distributions	320,833	100,017	242,840	--	663,690
Refunds of participants' contributions	71,470	30,276	25,160	--	126,906
Administrative expenses	145,095	123,062	115,693	100,327	484,177
Other	--	--	--	1,160	1,160
Total Deductions	<u>7,386,225</u>	<u>6,064,140</u>	<u>6,549,911</u>	<u>1,912,736</u>	<u>21,913,012</u>
Change in Net Position	3,237,998	3,441,976	3,991,627	1,915,364	12,586,965
Net Position Restricted for Pension Benefits and OPEB - Beginning of Year	<u>87,041,968</u>	<u>73,802,734</u>	<u>69,391,635</u>	<u>32,812,872</u>	<u>263,049,209</u>
Net Position Restricted for Pension Benefits and OPEB - End of Year	<u>\$ 90,279,966</u>	<u>\$ 77,244,710</u>	<u>\$ 73,383,262</u>	<u>\$ 34,728,236</u>	<u>\$ 275,636,174</u>

DEBT SERVICE REQUIREMENTS

TOWN OF PALM BEACH, FLORIDA

**SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS
PRINCIPAL AND INTEREST TO MATURITY**

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Revenue Bonds Series 2013	Revenue Refunding Bonds Series 2016A	Revenue Refunding Bonds Series 2016B	Revenue Refunding Bonds Series 2019	Taxable Revenue Refunding Bonds Series 2019	General Obligation Bonds Series 2018	Business Type Activities Revenue Bonds Series 2020	Total
2021	\$ 1,503,500	\$ 2,929,375	\$ 722,913	\$ 291,423	\$ 1,838,099	\$ 3,398,850	\$ 697,500	\$ 11,381,660
2022	1,506,875	2,928,125	722,113	292,054	1,807,224	3,401,850	1,992,763	12,651,004
2023	1,511,875	2,928,750	721,013	287,627	1,806,474	3,402,100	1,992,950	12,650,789
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	1,992,463	12,649,782
2025	1,506,750	2,930,000	722,688	293,365	1,809,162	3,399,350	1,996,244	12,657,559
2026	--	2,930,125	720,538	288,589	3,333,224	3,401,100	1,999,238	12,672,813
2027	--	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	12,667,341
2028	--	2,924,000	717,262	288,803	3,339,599	3,399,850	1,998,031	12,667,545
2029	--	2,927,250	714,512	293,677	3,330,912	3,401,600	2,003,719	12,671,669
2030	--	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	12,677,566
2031	--	2,924,875	715,263	292,959	3,329,416	3,398,850	2,007,563	12,668,925
2032	--	2,933,875	713,888	292,425	3,335,134	3,399,100	2,005,719	12,680,141
2033	--	2,943,400	723,263	291,775	3,342,058	3,400,100	2,008,031	12,708,627
2034	--	2,944,400	728,394	291,008	3,340,688	3,401,600	2,009,444	12,715,533
2035	--	2,936,900	732,644	295,067	3,345,488	3,398,000	2,014,900	12,722,998
2036	--	2,950,500	716,631	289,009	3,346,888	3,401,400	2,014,400	12,718,827
2037	--	2,945,000	722,081	292,834	3,345,888	3,401,400	2,017,944	12,725,146
2038	--	2,950,400	723,493	291,485	3,341,783	3,398,000	2,020,475	12,725,635
2039	--	2,951,400	728,838	290,019	3,349,324	3,401,200	2,021,994	12,742,775
2040	--	2,952,900	728,113	293,379	3,353,968	3,400,600	2,022,500	12,751,459
2041	--	--	--	--	3,354,938	3,401,200	--	6,756,138
2042	--	--	--	--	3,357,133	3,397,800	--	6,754,933
2043	--	--	--	--	3,356,228	3,400,400	--	6,756,628
2044	--	--	--	--	--	3,398,600	--	3,398,600
2045	--	--	--	--	--	3,397,400	--	3,397,400
2046	--	--	--	--	--	3,401,600	--	3,401,600
2047	--	--	--	--	--	3,400,800	--	3,400,800
Total	<u>\$ 7,537,500</u>	<u>\$ 58,714,775</u>	<u>\$ 14,432,585</u>	<u>\$ 5,830,709</u>	<u>\$ 69,240,834</u>	<u>\$ 91,801,550</u>	<u>\$ 38,815,938</u>	<u>\$ 286,373,890</u>

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2013

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	5.000%	\$ 1,200,000	\$ 303,500	\$ 1,503,500	\$ 48,295,000
2022	5.000%	1,265,000	241,875	1,506,875	47,030,000
2023	5.000%	1,335,000	176,875	1,511,875	45,695,000
2024	5.000%	1,400,000	108,500	1,508,500	44,295,000
2025	5.000%	<u>1,470,000</u>	<u>36,750</u>	<u>1,506,750</u>	42,825,000
Total		<u>\$ 6,670,000</u>	<u>\$ 867,500</u>	<u>\$ 7,537,500</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016A

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	5.000%	\$ 1,195,000	\$ 1,734,375	\$ 2,929,375	\$ 38,125,000
2022	5.000%	1,255,000	1,673,125	2,928,125	36,870,000
2023	5.000%	1,320,000	1,608,750	2,928,750	35,550,000
2024	5.000%	1,385,000	1,541,125	2,926,125	34,165,000
2025	5.000%	1,460,000	1,470,000	2,930,000	32,705,000
2026	5.000%	1,535,000	1,395,125	2,930,125	31,170,000
2027	5.000%	1,610,000	1,316,500	2,926,500	29,560,000
2028	5.000%	1,690,000	1,234,000	2,924,000	27,870,000
2029	5.000%	1,780,000	1,147,250	2,927,250	26,090,000
2030	5.000%	1,875,000	1,055,875	2,930,875	24,215,000
2031	5.000%	1,965,000	959,875	2,924,875	22,250,000
2032	5.000%	2,075,000	858,875	2,933,875	20,175,000
2033	4.000%	2,180,000	763,400	2,943,400	17,995,000
2034	4.000%	2,270,000	674,400	2,944,400	15,725,000
2035	4.000%	2,355,000	581,900	2,936,900	13,370,000
2036	4.000%	2,465,000	485,500	2,950,500	10,905,000
2037	4.000%	2,560,000	385,000	2,945,000	8,345,000
2038	4.000%	2,670,000	280,400	2,950,400	5,675,000
2039	4.000%	2,780,000	171,400	2,951,400	2,895,000
2040	4.000%	<u>2,895,000</u>	<u>57,900</u>	<u>2,952,900</u>	--
Total		<u>\$ 39,320,000</u>	<u>\$ 19,394,775</u>	<u>\$ 58,714,775</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016B

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	3.000%	\$ 355,000	\$ 367,913	\$ 722,913	\$ 9,900,000
2022	3.000%	365,000	357,113	722,113	9,535,000
2023	3.000%	375,000	346,013	721,013	9,160,000
2024	3.000%	390,000	334,537	724,537	8,770,000
2025	3.000%	400,000	322,688	722,688	8,370,000
2026	3.000%	410,000	310,538	720,538	7,960,000
2027	5.000%	420,000	293,888	713,888	7,540,000
2028	5.000%	445,000	272,262	717,262	7,095,000
2029	5.000%	465,000	249,512	714,512	6,630,000
2030	5.000%	495,000	225,513	720,513	6,135,000
2031	5.000%	515,000	200,263	715,263	5,620,000
2032	5.000%	540,000	173,888	713,888	5,080,000
2033	2.500%	570,000	153,263	723,263	4,510,000
2034	2.625%	590,000	138,394	728,394	3,920,000
2035	2.625%	610,000	122,644	732,644	3,310,000
2036	2.625%	610,000	106,631	716,631	2,700,000
2037	3.636%	635,000	87,081	722,081	2,065,000
2038	3.650%	660,000	63,493	723,493	1,405,000
2039	3.656%	690,000	38,838	728,838	715,000
2040	3.668%	<u>715,000</u>	<u>13,113</u>	<u>728,113</u>	--
Total		<u>\$ 10,255,000</u>	<u>\$ 4,177,585</u>	<u>\$ 14,432,585</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019 (TAXABLE)

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	2.500%	\$ 445,000	\$ 1,393,099	\$ 1,838,099	\$ 48,285,000
2022	2.500%	425,000	1,382,224	1,807,224	47,860,000
2023	2.500%	435,000	1,371,474	1,806,474	47,425,000
2024	2.500%	445,000	1,360,474	1,805,474	46,980,000
2025	2.500%	460,000	1,349,162	1,809,162	46,520,000
2026	2.500%	2,015,000	1,318,224	3,333,224	44,505,000
2027	2.500%	2,075,000	1,267,099	3,342,099	42,430,000
2028	2.500%	2,125,000	1,214,599	3,339,599	40,305,000
2029	2.500%	2,170,000	1,160,912	3,330,912	38,135,000
2030	2.620%	2,225,000	1,104,639	3,329,639	35,910,000
2031	2.720%	2,285,000	1,044,416	3,329,416	33,625,000
2032	2.820%	2,355,000	980,134	3,335,134	31,270,000
2033	2.870%	2,430,000	912,058	3,342,058	28,840,000
2034	2.920%	2,500,000	840,688	3,340,688	26,340,000
2035	3.000%	2,580,000	765,488	3,345,488	23,760,000
2036	3.000%	2,660,000	686,888	3,346,888	21,100,000
2037	3.000%	2,740,000	605,888	3,345,888	18,360,000
2038	3.050%	2,820,000	521,783	3,341,783	15,540,000
2039	3.050%	2,915,000	434,324	3,349,324	12,625,000
2040	3.050%	3,010,000	343,968	3,353,968	9,615,000
2041	3.100%	3,105,000	249,938	3,354,938	6,510,000
2042	3.100%	3,205,000	152,133	3,357,133	3,305,000
2043	3.100%	<u>3,305,000</u>	<u>51,228</u>	<u>3,356,228</u>	--
Total		<u>\$ 48,730,000</u>	<u>\$ 20,510,834</u>	<u>\$ 69,240,834</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	2.330%	\$ 185,000	\$ 106,423	\$ 291,423	\$ 4,475,000
2022	2.330%	190,000	102,054	292,054	4,285,000
2023	2.330%	190,000	97,627	287,627	4,095,000
2024	2.330%	200,000	93,084	293,084	3,895,000
2025	2.330%	205,000	88,365	293,365	3,690,000
2026	2.330%	205,000	83,589	288,589	3,485,000
2027	2.330%	210,000	78,754	288,754	3,275,000
2028	2.330%	215,000	73,803	288,803	3,060,000
2029	2.330%	225,000	68,677	293,677	2,835,000
2030	2.330%	230,000	63,376	293,376	2,605,000
2031	2.330%	235,000	57,959	292,959	2,370,000
2032	2.330%	240,000	52,425	292,425	2,130,000
2033	2.330%	245,000	46,775	291,775	1,885,000
2034	2.330%	250,000	41,008	291,008	1,635,000
2035	2.330%	260,000	35,067	295,067	1,375,000
2036	2.330%	260,000	29,009	289,009	1,115,000
2037	2.330%	270,000	22,834	292,834	845,000
2038	2.330%	275,000	16,485	291,485	570,000
2039	2.330%	280,000	10,019	290,019	290,000
2040	2.330%	290,000	3,379	293,379	--
Total		<u>\$ 4,660,000</u>	<u>\$ 1,170,709</u>	<u>\$ 5,830,709</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS GENERAL OBLIGATION BONDS, SERIES 2018

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	5.000%	\$ 1,040,000	\$ 2,358,850	\$ 3,398,850	\$ 53,320,000
2022	5.000%	1,095,000	2,306,850	3,401,850	52,225,000
2023	5.000%	1,150,000	2,252,100	3,402,100	51,075,000
2024	5.000%	1,205,000	2,194,600	3,399,600	49,870,000
2025	5.000%	1,265,000	2,134,350	3,399,350	48,605,000
2026	5.000%	1,330,000	2,071,100	3,401,100	47,275,000
2027	5.000%	1,395,000	2,004,600	3,399,600	45,880,000
2028	5.000%	1,465,000	1,934,850	3,399,850	44,415,000
2029	5.000%	1,540,000	1,861,600	3,401,600	42,875,000
2030	5.000%	1,615,000	1,784,600	3,399,600	41,260,000
2031	5.000%	1,695,000	1,703,850	3,398,850	39,565,000
2032	5.000%	1,780,000	1,619,100	3,399,100	37,785,000
2033	5.000%	1,870,000	1,530,100	3,400,100	35,915,000
2034	4.000%	1,965,000	1,436,600	3,401,600	33,950,000
2035	4.000%	2,040,000	1,358,000	3,398,000	31,910,000
2036	4.000%	2,125,000	1,276,400	3,401,400	29,785,000
2037	4.000%	2,210,000	1,191,400	3,401,400	27,575,000
2038	4.000%	2,295,000	1,103,000	3,398,000	25,280,000
2039	4.000%	2,390,000	1,011,200	3,401,200	22,890,000
2040	4.000%	2,485,000	915,600	3,400,600	20,405,000
2041	4.000%	2,585,000	816,200	3,401,200	17,820,000
2042	4.000%	2,685,000	712,800	3,397,800	15,135,000
2043	4.000%	2,795,000	605,400	3,400,400	12,340,000
2044	4.000%	2,905,000	493,600	3,398,600	9,435,000
2045	4.000%	3,020,000	377,400	3,397,400	6,415,000
2046	4.000%	3,145,000	256,600	3,401,600	3,270,000
2047	4.000%	<u>3,270,000</u>	<u>130,800</u>	<u>3,400,800</u>	--
Total		<u>\$ 54,360,000</u>	<u>\$ 37,441,550</u>	<u>\$ 91,801,550</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

SEPTEMBER 30, 2020

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2021	2.250%	\$ --	\$ 697,500	\$ 697,500	\$ 31,000,000
2022	2.250%	1,310,000	682,763	1,992,763	29,690,000
2023	2.250%	1,340,000	652,950	1,992,950	28,350,000
2024	2.250%	1,370,000	622,463	1,992,463	26,980,000
2025	2.250%	1,405,000	591,244	1,996,244	25,575,000
2026	2.250%	1,440,000	559,238	1,999,238	24,135,000
2027	2.250%	1,470,000	526,500	1,996,500	22,665,000
2028	2.250%	1,505,000	493,031	1,998,031	21,160,000
2029	2.250%	1,545,000	458,719	2,003,719	19,615,000
2030	2.250%	1,580,000	423,563	2,003,563	18,035,000
2031	2.250%	1,620,000	387,563	2,007,563	16,415,000
2032	2.250%	1,655,000	350,719	2,005,719	14,760,000
2033	2.250%	1,695,000	313,031	2,008,031	13,065,000
2034	2.250%	1,735,000	274,444	2,009,444	11,330,000
2035	2.250%	1,780,000	234,900	2,014,900	9,550,000
2036	2.250%	1,820,000	194,400	2,014,400	7,730,000
2037	2.250%	1,865,000	152,944	2,017,944	5,865,000
2038	2.250%	1,910,000	110,475	2,020,475	3,955,000
2039	2.250%	1,955,000	66,994	2,021,994	2,000,000
2040	2.250%	<u>2,000,000</u>	<u>22,500</u>	<u>2,022,500</u>	--
Total		<u>\$ 31,000,000</u>	<u>\$ 7,815,938</u>	<u>\$ 38,815,938</u>	

STATISTICAL SECTION

Town of Palm Beach, Florida

Net Position by Component
Last Ten Fiscal Years
Accrual Basis of Accounting

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 80,099,513	\$ 76,021,164	\$ 71,962,534	\$ 55,346,920	\$ 74,251,960	\$ 84,762,756	\$ 79,461,477	\$ 78,478,304	\$ 80,988,015	\$ 57,421,514
Restricted	40,290,335	24,105,235	14,124,806	50,785,559	37,801,235	24,489,710	19,393,986	18,595,941	104,925,150	111,483,275
Unrestricted	39,732,216	63,300,047	80,060,626	62,431,435	(52,411)	1,629,162	(12,774,443)	78,699,629	6,513,845	15,874,972
Total governmental activities net position	\$ 160,122,064	\$ 163,426,446	\$ 166,147,966	\$ 168,563,914	\$ 112,000,784	\$ 110,881,628	\$ 86,081,020	\$ 175,773,874	\$ 192,427,010	\$ 184,779,761
Business-type activities										
Net investment in capital assets	\$ 16,521,594	\$ 16,029,772	\$ 17,243,929	\$ 17,740,802	\$ 17,072,347	\$ 16,498,309	\$ 15,898,227	\$ 15,674,570	\$ 13,620,325	\$ 12,831,232
Restricted	--	--	--	--	--	--	248,211	1,418,272	20,636	781,137
Unrestricted	3,300,496	3,701,370	3,783,232	4,720,586	4,303,456	5,132,473	6,314,816	12,731,660	5,120,899	9,275,191
Total business-type activities net position	\$ 19,822,090	\$ 19,731,142	\$ 21,027,161	\$ 22,461,388	\$ 21,375,803	\$ 21,630,782	\$ 22,461,254	\$ 29,824,502	\$ 18,761,860	\$ 22,887,560
Primary government										
Net investment in capital assets	\$ 96,621,107	\$ 92,050,936	\$ 89,206,463	\$ 73,087,722	\$ 91,324,307	\$ 101,261,065	\$ 95,359,704	\$ 94,152,874	\$ 94,608,340	\$ 70,252,746
Restricted	40,290,335	24,105,235	14,124,806	50,785,559	37,801,235	24,489,710	19,642,197	20,014,213	104,945,786	112,264,412
Unrestricted	43,032,712	67,001,417	83,843,858	67,152,021	4,251,045	6,761,635	(6,459,627)	91,431,289	11,634,744	25,150,163
Total primary government net position	\$ 179,944,154	\$ 183,157,588	\$ 187,175,127	\$ 191,025,302	\$ 133,376,587	\$ 132,512,410	\$ 108,542,274	\$ 205,598,376	\$ 211,188,870	\$ 207,667,321

Town of Palm Beach, Florida

Changes in Net Position

Last Ten Fiscal Years

Accrual Basis of Accounting

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 11,580,425	\$ 10,569,463	\$ 11,141,575	\$ 10,303,043	\$ 14,710,957	\$ 16,342,132	\$ 21,186,486	\$ 20,371,263	\$ 23,618,964	\$ 30,898,652
Public safety	29,833,142	24,321,116	24,466,050	26,082,520	29,315,807	35,197,465	33,354,806	30,720,793	29,967,201	30,520,971
Physical environment	23,071,088	17,471,774	18,157,640	18,044,387	21,525,593	23,361,401	27,174,801	35,572,597	33,599,598	38,977,270
Transportation	1,459,738	1,427,144	1,691,225	1,407,173	1,070,730	1,049,791	1,051,542	1,441,011	1,347,157	3,399,432
Economic Environment	2,369,146	331,806	189,158	196,888	232,490	248,223	307,619	287,730	296,528	327,464
Culture and recreation	1,642,346	1,488,135	1,624,839	1,841,595	1,912,995	1,915,433	2,127,041	2,187,973	3,429,596	3,589,831
Interest on long-term debt	3,163,237	3,078,046	3,013,531	5,017,586	5,463,859	5,275,112	4,930,514	4,882,965	6,726,860	4,629,539
Debt issue cost	--	--	--	330,638	--	--	--	--	--	--
Total governmental activities expenses	\$ 73,119,122	\$ 58,687,484	\$ 60,284,018	\$ 63,223,830	\$ 74,232,431	\$ 83,389,557	\$ 90,132,809	\$ 95,464,332	\$ 98,965,904	\$ 112,343,159
Business-type activities:										
Town docks	--	--	--	--	--	--	--	--	1,234,240	988,621
Golf course	--	--	--	--	--	--	--	--	2,309,136	2,196,475
Leisure services	3,661,337	3,582,227	3,749,068	4,066,532	4,432,739	4,931,600	4,889,532	5,146,773	--	--
Interest on long-term debt	--	--	--	--	--	--	--	--	--	497,229
Total business-type activities expenses	\$ 3,661,337	\$ 3,582,227	\$ 3,749,068	\$ 4,066,532	\$ 4,432,739	\$ 4,931,600	\$ 4,889,532	\$ 5,146,773	\$ 3,543,376	\$ 3,682,325
Total primary government expenses	\$ 76,780,459	\$ 62,269,711	\$ 64,033,086	\$ 67,290,362	\$ 78,665,170	\$ 88,321,157	\$ 95,022,341	\$ 100,611,105	\$ 102,529,280	\$ 116,025,484
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 5,879,837	\$ 6,024,307	\$ 7,070,796	\$ 7,483,722	\$ 10,116,770	\$ 9,498,005	\$ 7,098,034	\$ 9,416,642	\$ 11,243,637	\$ 19,951,281
Public safety	2,716,885	3,107,463	2,971,320	3,441,046	2,810,616	3,012,132	2,123,886	2,485,185	3,205,143	3,588,914
Physical environment	1,219,036	1,260,317	1,277,457	2,148,675	2,500,197	2,198,314	2,273,362	92,365,478	3,736,651	1,450,455
Transportation	1,841,501	1,920,292	1,904,822	1,293,534	1,321,912	1,395,121	1,369,271	1,456,196	1,544,322	1,905,152
Culture and recreation	55,017	--	--	--	--	--	--	--	377,538	739,378
Operating grants and contributions:										
General government	68,200	96,850	153,274	148,023	95,052	65,083	102,302	201,224	355,320	1,059,803
Public safety	145,364	148,133	199,641	217,125	443,902	212,299	684,874	387,517	867,824	652,73
Physical environment	5,000	5,000	30,000	8,080	302,474	2,569,518	5,040	149,604	8,806	--
Transportation	--	--	--	--	3,077	--	--	220,304	121,978	10,000
Economic Environment	5,865	881	2,338	3,708	10,574	3,819	59,542	6,348	9	--
Capital grants and contributions:										
General government	120,895	239,000	500	16,073	360,593	1,000,000	--	47,122	--	487,851
Public safety	379,170	304,651	155,592	106,020	114,740	106,303	9,467	18,368	161,177	--
Physical environment	3,512,898	35,321	83,454	520,770	377,689	759,024	1,107,657	13,327,684	516,572	1,771,380
Transportation	7,192	--	--	--	--	--	--	--	--	--
Economic Environment	--	--	--	--	--	--	--	--	--	--
Culture and recreation	--	187,634	--	--	213,500	350,000	2,021,868	5,067	3,021,735	5,000
Total governmental activities program revenues	\$ 15,956,860	\$ 13,329,849	\$ 13,849,194	\$ 15,386,776	\$ 18,671,096	\$ 21,169,618	\$ 16,855,303	\$ 120,086,739	\$ 25,160,712	\$ 35,454,788
Business-type activities:										
Charges for services:										
Town docks	--	--	--	--	--	--	--	--	4,116,852	5,429,988
Golf course	--	--	--	--	--	--	--	--	2,455,266	2,332,430
Leisure services	4,308,462	4,383,799	4,555,849	5,278,444	5,809,804	6,110,187	6,332,330	6,868,410	--	--
Operating grants and contributions	--	--	--	--	--	--	--	--	--	--
Capital grants and contributions	4,308,462	3,000	1,835,801	5,278,444	25,000	6,110,187	132,530	1,761,358	--	--
Total business-type activities program revenues	\$ 20,265,322	\$ 17,716,648	\$ 20,240,844	\$ 20,665,220	\$ 24,505,900	\$ 27,279,805	\$ 23,320,163	\$ 128,716,507	\$ 31,732,830	\$ 43,217,206
Total primary government program revenues	\$ 36,216,172	\$ 30,986,497	\$ 34,283,938	\$ 37,952,096	\$ 43,177,096	\$ 48,449,423	\$ 40,175,466	\$ 249,803,246	\$ 56,893,542	\$ 78,672,094
Net (expense)/revenue	\$ (57,162,262)	\$ (45,357,635)	\$ (46,434,824)	\$ (47,837,054)	\$ (55,561,335)	\$ (62,219,939)	\$ (73,277,506)	\$ 24,622,407	\$ (73,825,192)	\$ (76,888,371)
Governmental activities	647,125	804,572	2,642,582	1,211,912	1,402,065	1,178,587	1,575,328	3,482,995	3,028,742	4,080,093
Business-type activities	\$ (56,515,137)	\$ (44,553,063)	\$ (43,792,242)	\$ (46,625,142)	\$ (54,159,270)	\$ (61,041,352)	\$ (71,702,178)	\$ 28,105,402	\$ (70,796,450)	\$ (72,808,278)
Total primary government net expense	\$ (56,515,137)	\$ (44,553,063)	\$ (43,792,242)	\$ (46,625,142)	\$ (54,159,270)	\$ (61,041,352)	\$ (71,702,178)	\$ 28,105,402	\$ (70,796,450)	\$ (72,808,278)

Town of Palm Beach, Florida

Changes in Net Position (continued)

Last Ten Fiscal Years

Accrual Basis of Accounting

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 36,635,343	\$ 36,662,916	\$ 37,473,107	\$ 39,110,926	\$ 43,869,888	\$ 47,882,187	\$ 50,195,981	\$ 52,282,253	\$ 54,883,747	\$ 56,817,697
Local option gas tax	301,900	301,240	299,081	310,290	329,481	338,120	352,281	347,820	353,375	315,146
Infrastructure surtax	--	--	--	--	--	--	350,847	576,792	623,176	--
Franchise fees	2,204,718	2,040,443	2,036,065	2,172,540	2,168,171	2,132,019	2,305,715	2,249,067	2,226,941	2,176,528
Utility service taxes	4,847,146	4,954,671	5,098,715	5,463,267	5,558,660	5,591,219	5,695,690	5,795,378	5,945,986	6,052,180
Business tax receipts	694,373	669,095	666,788	702,711	682,428	723,649	713,710	771,499	773,039	813,903
Intergovernmental, unrestricted	937,865	838,855	875,467	939,801	945,915	980,977	958,373	987,807	1,023,012	1,580,805
Investment earnings	940,069	660,689	129,845	1,486,459	1,460,232	1,952,317	2,062,752	5,383,592	8,444,652	6,841,308
Miscellaneous	2,054,027	1,025,368	1,654,276	891,628	1,007,465	191,090	376,602	788,898	1,124,079	713,748
Insurance Recoveries	--	--	--	--	--	320,105	354,723	270,358	538,042	--
Gain/(loss) on disposal of assets	--	--	--	--	--	--	--	--	--	(6,295,007)
Transfers	764,338	1,418,740	1,013,000	(207,700)	1,087,200	989,100	870,967	(3,816,737)	14,564,120	224,813
Total governmental activities	<u>49,379,779</u>	<u>48,572,017</u>	<u>49,246,344</u>	<u>50,869,922</u>	<u>57,109,440</u>	<u>61,100,783</u>	<u>64,237,641</u>	<u>65,636,727</u>	<u>90,500,169</u>	<u>69,241,121</u>
Business-type activities										
Investment earnings	27,311	28,718	1,840	14,615	17,024	65,492	40,651	63,516	473,895	268,115
Miscellaneous	--	--	--	--	4,168	--	--	--	--	--
Gain/(loss) on disposal of assets	--	--	--	--	--	--	--	--	--	--
Transfers	(764,338)	(924,238)	(1,013,000)	207,700	(1,087,200)	(989,100)	(870,967)	3,816,737	(14,564,120)	(224,813)
Total business-type activities	<u>(737,027)</u>	<u>(895,520)</u>	<u>(1,011,160)</u>	<u>222,315</u>	<u>(1,066,008)</u>	<u>(923,608)</u>	<u>(830,316)</u>	<u>3,880,253</u>	<u>(14,090,225)</u>	<u>45,607</u>
Total primary government	<u>\$ 48,642,752</u>	<u>\$ 47,676,497</u>	<u>\$ 48,235,184</u>	<u>\$ 51,092,237</u>	<u>\$ 56,043,432</u>	<u>\$ 60,177,175</u>	<u>\$ 63,407,325</u>	<u>\$ 69,516,980</u>	<u>\$ 76,409,944</u>	<u>\$ 69,286,728</u>
Changes in Net Position										
Governmental activities	\$ (7,782,483)	\$ 3,214,382	\$ 2,811,520	\$ 3,032,868	\$ 1,548,105	\$ (1,119,156)	\$ (9,039,865)	\$ 90,259,134	\$ 16,674,977	\$ (7,647,250)
Business-type activities	(89,902)	(90,948)	1,631,422	1,434,227	336,057	254,979	745,012	7,363,248	(11,061,483)	4,125,700
Total primary government	<u>\$ (7,872,385)</u>	<u>\$ 3,123,434</u>	<u>\$ 4,442,942</u>	<u>\$ 4,467,095</u>	<u>\$ 1,884,162</u>	<u>\$ (864,177)</u>	<u>\$ (8,294,853)</u>	<u>\$ 97,622,382</u>	<u>\$ 5,613,494</u>	<u>\$ (3,521,550)</u>

Town of Palm Beach, Florida

Fund Balances of Governmental Funds

Last Ten Fiscal Years

Modified Accrual Basis of Accounting

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Non Spendable:										
Non Spendable	\$ 567,775	\$ 527,146	\$ 534,374	\$ 520,247	\$ 510,044	\$ 487,341	\$ 385,786	\$ 425,502	\$ 396,466	\$ 365,478
Spendable:										
Restricted	--	--	--	--	--	--	--	--	--	--
Committed	4,196,183	3,315,135	3,390,226	3,456,532	3,168,789	3,061,180	3,210,518	3,129,714	3,094,888	2,784,655
Assigned	2,802,668	2,956,588	6,265,157	2,486,676	2,621,024	5,480,500	6,536,676	2,335,827	2,158,458	2,379,755
Unassigned	18,155,941	21,424,261	20,043,760	22,298,680	22,267,051	21,615,082	17,716,419	23,063,128	26,540,203	29,628,725
Total General Fund	\$ 25,722,567	\$ 28,223,130	\$ 30,233,517	\$ 28,762,135	\$ 28,566,908	\$ 30,644,103	\$ 27,849,399	\$ 28,954,171	\$ 32,190,015	\$ 35,158,613
All other governmental funds										
Non Spendable:										
Non Spendable	--	--	--	--	--	--	--	--	--	483,144
Spendable:										
Restricted	40,902,673	24,015,235	14,124,806	50,785,559	37,587,735	24,703,210	17,535,776	17,722,369	68,934,046	61,396,892
Committed	--	--	--	--	--	--	--	--	--	--
Assigned	13,645,491	17,919,125	21,209,913	44,233,613	30,085,768	19,316,913	25,987,032	35,293,163	54,324,328	48,705,923
Unassigned	(254,148)	(455,669)	(961,325)	(2,004,706)	(1,558,223)	(1,864,970)	(3,578,081)	(2,515,068)	(2,236,544)	(1,907,418)
Total All Other Governmental Funds	\$ 54,294,016	\$ 41,478,691	\$ 34,373,394	\$ 93,014,466	\$ 66,115,280	\$ 42,155,153	\$ 39,944,727	\$ 50,500,464	\$ 121,021,830	\$ 108,678,541

Town of Palm Beach, Florida

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

Fiscal Year	Property Taxes	Local Option Gas Tax	Franchise Fees	Utility Service Taxes	Business Tax Receipts	Total
2011	\$ 36,635,343	\$ 301,900	\$ 2,204,718	\$ 4,892,655	\$ 694,373	\$ 44,728,989
2012	36,662,916	301,240	2,040,443	4,973,633	669,095	44,647,327
2013	37,473,107	299,081	2,036,065	5,098,715	666,788	45,573,756
2014	39,110,926	310,290	2,172,540	5,463,267	702,711	47,759,734
2015	43,869,888	329,481	2,168,171	5,558,660	682,428	52,608,628
2016	47,882,187	338,120	2,132,019	5,591,219	723,649	56,667,194
2017	50,195,981	352,282	2,035,715	5,695,690	713,710	58,993,378
2018	52,282,254	347,820	2,217,998	5,795,377	771,499	61,414,948
2019	54,883,747	353,375	2,226,941	5,945,986	773,039	64,183,088
2020	56,817,697	315,146	2,176,528	6,052,180	813,903	66,175,454

Change:

2011-2020

55.1%

4.4%

-1.3%

23.7%

17.2%

47.9%

Town of Palm Beach, Florida

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

Modified Accrual Basis of Accounting

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 44,728,989	\$ 44,647,327	\$ 45,573,756	\$ 47,759,734	\$ 52,608,628	\$ 56,667,194	\$ 59,263,377	\$ 61,446,017	\$ 64,183,088	\$ 66,175,454
Fees and permits	5,749,007	5,880,327	6,959,778	7,401,315	10,020,118	9,422,858	7,024,524	9,339,708	11,126,361	9,010,686
Intergovernmental	1,900,329	1,967,946	986,853	1,056,503	1,074,234	1,106,768	1,352,991	1,603,835	1,709,861	1,580,805
Charges for services	3,461,768	4,081,261	3,576,155	3,741,185	3,957,603	4,131,754	3,681,925	3,763,590	5,152,779	5,648,639
Fines and forfeitures	1,309,725	1,106,676	1,530,917	1,924,183	1,115,240	1,185,547	799,768	1,068,792	916,035	780,975
Contributions	222,646	459,050	71,066	421,366	736,770	1,946,658	3,294,902	565,675	4,339,616	3,539,029
Investment earnings	737,696	704,692	212,594	626,295	1,184,939	857,219	738,997	4,296,845	6,969,546	5,786,543
Grant revenue	3,678,245	771,909	362,568	358,805	490,367	3,120,771	69,735	7,491,989	6,295,845	2,021,348
Special Assessments	989,814	1,068,133	1,015,907	1,183,221	1,538,098	1,257,358	1,227,990	14,368,109	2,784,534	3,102,131
Miscellaneous	852,864	1,011,340	692,198	663,967	177,606	291,461	506,948	783,431	1,263,621	713,748
Total revenues	63,631,083	61,698,661	60,981,792	65,136,574	72,903,603	79,987,588	77,961,157	104,727,991	104,741,286	98,359,358
Expenditures										
General government	9,466,491	9,328,868	9,611,179	9,482,734	10,349,294	10,672,235	11,144,220	10,979,679	10,029,283	9,910,235
Public safety	30,511,290	25,095,341	24,045,416	25,803,242	26,328,383	28,298,011	29,168,148	29,049,008	30,058,951	32,575,116
Physical environment	17,281,410	11,676,641	12,580,551	12,848,052	16,836,864	14,953,923	18,042,161	24,718,387	22,244,428	23,242,395
Transportation	1,311,456	1,099,438	1,528,094	1,282,851	1,084,764	1,081,675	1,128,328	1,192,357	1,070,521	1,272,189
Economic Environment	2,369,146	331,806	189,158	196,888	232,490	248,223	307,619	287,730	296,528	327,464
Culture and recreation	1,642,083	1,508,402	1,649,498	1,870,601	1,931,194	1,938,661	2,186,244	2,251,619	3,073,134	3,573,250
Non-departmental	1,905,398	1,804,439	1,922,643	1,880,251	1,925,555	1,967,485	4,708,491	6,609,398	11,434,745	7,324,441
Capital outlay	4,662,208	16,389,104	11,161,869	11,573,533	34,409,565	35,114,632	10,032,899	10,897,086	16,579,026	19,173,640
Debt service										
Principal	1,372,838	2,885,619	1,290,000	1,320,000	2,260,000	2,340,000	2,445,000	2,550,000	3,360,000	3,775,000
Interest and other fiscal charges	3,260,692	3,190,196	3,111,294	4,524,027	5,727,107	5,642,453	4,674,144	5,315,481	6,745,700	7,482,108
Bond issue costs	27,341	--	--	330,638	--	403,895	--	--	--	--
Payment to refunded bond escrow	--	--	--	--	--	622,861	--	--	--	--
Total expenditures	73,810,353	73,309,854	67,089,702	71,112,817	101,085,216	103,284,054	83,837,254	93,850,745	104,892,316	108,655,838
Revenues over (under) expenditures	(10,179,270)	(11,611,193)	(6,107,910)	(5,976,243)	(28,181,613)	(23,296,466)	(5,876,097)	10,877,246	(151,030)	(10,296,480)
Other financing sources (uses)										
Transfers in	11,309,406	11,774,938	11,257,899	32,693,862	23,861,850	19,884,368	18,484,704	20,779,956	31,148,637	17,337,494
Transfers out	(10,554,963)	(10,973,009)	(10,244,899)	(28,042,649)	(22,774,650)	(18,895,268)	(17,613,737)	(19,996,693)	(17,740,294)	(17,112,681)
Proceeds from sale of capital assets	--	--	--	--	--	--	--	--	--	--
Insurance recoveries	--	494,502	--	--	--	--	--	--	--	--
Bonds/Notes proceeds	--	--	--	58,494,720	--	58,432,064	--	--	60,499,897	53,499,266
Retirement of bonds/notes	--	--	--	--	--	--	--	--	--	--
Payment to refunded bond escrow	--	--	--	--	--	(58,007,630)	--	--	--	(52,802,290)
Total other financing sources (uses)	754,443	1,296,431	1,013,000	63,145,933	1,087,200	1,413,534	870,967	783,263	73,908,240	921,789
Net change in fund balances	\$ (9,424,827)	\$ (10,314,762)	\$ (5,094,910)	\$ 57,169,690	\$ (27,094,413)	\$ (21,882,932)	\$ (5,005,130)	\$ 11,660,509	\$ 73,757,210	\$ (9,374,691)
Debt service as a percentage of non-capital expenditures	6.77%	10.67%	7.86%	10.39%	11.94%	12.24%	9.57%	9.40%	11.42%	12.56%

Town of Palm Beach, Florida

Historic and Projected General Fund Non-Ad Valorem Revenues

Last Ten Fiscal Years Actual and Next Year Budgeted

	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Budget FY2021
Franchise Fees	\$ 2,204,718	\$ 2,040,444	\$ 2,036,065	\$ 2,172,540	\$ 2,168,171	\$ 2,132,019	\$ 2,305,715	\$ 2,249,067	\$ 2,226,940	\$ 2,176,527	\$ 2,250,000
Utility Service Tax	4,892,655	4,973,633	5,397,796	5,463,267	5,558,660	5,591,219	5,695,690	5,795,377	5,945,986	6,052,179	6,006,000
Business Tax Receipts	694,373	669,095	666,788	702,711	682,429	723,649	713,710	771,499	773,039	813,903	770,000
Building Permits	5,535,510	5,514,911	6,500,256	6,919,361	9,508,851	8,791,344	6,490,797	8,739,628	9,892,112	7,826,548	6,346,100
Other License Fees & Permits	213,497	365,417	459,522	481,955	511,268	631,514	533,727	600,080	1,234,249	1,184,138	1,141,500
State Shared Revenue (1)	1,058,101	954,387	930,906	988,578	1,040,960	1,053,691	957,861	1,002,841	1,041,631	965,512	879,800
Local Shared Revenue	29,536	20,781	42,813	25,795	15,040	24,199	19,598	24,202	23,485	18,895	22,500
General Government	42,628	39,000	41,412	39,658	39,052	37,228	38,618	42,094	79,001	76,466	70,500
Public Safety	1,419,660	2,001,026	1,440,533	1,516,863	1,711,089	1,837,295	1,324,118	1,416,643	2,301,067	2,807,939	2,188,000
Physical Environment	1,219,035	1,260,317	1,264,060	1,226,434	1,192,087	1,179,500	1,277,199	1,177,602	1,175,710	1,101,088	1,192,000
Transportation	780,444	780,917	830,150	958,230	1,015,373	1,077,731	1,041,990	1,127,251	1,219,460	1,194,084	1,100,000
Fines & Forfeitures	1,297,226	1,106,435	1,530,787	1,924,183	1,099,526	1,174,837	799,768	1,068,444	904,076	780,976	945,505
Culture and Recreation	0	--	--	--	--	--	--	--	377,523	469,059	834,200
Investment Earnings	495,649	495,311	32,425	383,727	597,586	490,102	421,514	702,261	969,180	696,608	904,715
Rents & Royalties	88,202	104,980	69,606	42,749	57,599	37,919	34,892	34,840	38,290	47,139	66,500
Sale of Capital Assets	5,874	1,392	--	353,100	--	--	--	--	--	--	--
Miscellaneous Other	671,609	577,151	500,152	253,347	110,637	245,143	435,258	349,337	376,212	432,016	398,000
Total Non-Ad Valorem Revenues	\$ 20,648,717	\$ 20,905,195	\$ 21,743,271	\$ 23,452,498	\$ 25,308,328	\$ 25,027,390	\$ 22,090,455	\$ 25,101,164	\$ 28,577,961	\$ 26,643,077	\$ 25,115,320

(1) Excludes 8th cent motor fuel tax and fuel tax refund.

DESCRIPTION OF CERTAIN MAJOR SOURCES OF NON-AD VALOREM REVENUES AS DEFINED IN BOND DOCUMENT (UNAUDITED)

Franchise Fees

Public utilities operating within the Town of Palm Beach, Florida must pay the Town a franchise fee in return for the right to do business within the Town and for the right to use public rights-of-way. Franchise agreements currently in effect include: Florida Public Utilities, Florida Power & Light, BellSouth Telecommunications, and Comcast Cable.

Utility Service Tax

The Town levies a utility tax on the purchase of electricity, metered or bottled gas, water service and telecommunication services. The Town levies this tax at the state allowed maximum of 10% for all services.

Business Tax Receipts

Any person engaging in or managing any business, occupation or profession within the limits of the Town of Palm Beach must obtain a business license. All licenses must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each license is based on the business in which the entity is engaged.

Building Permits

Building permit fees include all building, electrical, mechanical and plumbing permits as well as architectural fees, variance application fees, and landmark application fees.

Other License Fees and Permits

These revenues include, right of way permits, parking permits and registrations.

State Shared Revenue

Revenues that are distributed from the State of Florida to the Town of Palm Beach, Florida are included in this line item. A portion of this revenue is State Revenue Sharing. The current structure of the revenue sharing program has three revenue sources for municipalities: Sales & Use Tax, one-cent Municipal Gas Tax and the State Alternative Fuel Decal Users Fee. Of these sources, the one-cent Municipal Gas Tax (Local Option Gas Tax) is restricted to expenditures for roads and has not been included in the Historic and Projected Non Ad Valorem Revenue Chart. Also included in the State Shared Revenue sections are the following distributions from the State of Florida: Alcoholic Beverage License and Sales Tax.

Local Shared Revenue

Local shared revenue includes a portion of the Palm Beach County Occupational License fees and a 911 equipment reimbursement.

General Government Revenues

These revenues include charges for copies, meeting tapes, lien search fees, microfiche, certification of copies and sales of maps and code books.

Public Safety Revenue

Public Safety Revenue includes special detail pay for police and fire officers, EMS transport fees, burglar alarm registration and false alarm fees, police ID cards, Direct Connect Alarm fees, and fire inspection fees.

Physical Environment Revenue

Physical Environment Revenue includes solid waste collection fees, (collected through a non-ad valorem assessment), and recycling fees.

Town of Palm Beach, Florida

Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other Property	Less: Tax-exempt Property	Total Taxable Value	Total Direct Tax Rate	Total Assessed Value	Assessed Value as a % of Actual Value
2011	\$ 12,548,944,226	\$ 926,346,754	\$ 1,995,000	\$ 365,999,807	\$ (2,312,807,898)	\$ 11,530,477,889	3.2512	\$ 12,043,094,460	96%
2012	12,455,771,607	917,204,438	1,795,500	348,994,178	(2,213,575,366)	11,510,190,357	3.2512	12,013,987,648	96%
2013	12,889,708,323	915,763,620	1,795,500	364,349,859	(2,365,784,414)	11,805,832,888	3.2512	12,288,707,603	96%
2014	13,830,680,923	943,455,273	1,795,500	368,781,059	(2,772,972,410)	12,371,740,345	3.2468	12,862,947,349	96%
2015	15,403,086,966	1,160,442,899	1,885,275	326,783,978	(3,631,110,871)	13,261,088,247	3.4058	13,728,091,553	97%
2016	17,428,504,556	1,270,937,024	1,885,275	341,777,143	(4,533,683,531)	14,509,420,467	3.3779	14,987,210,512	97%
2017	19,293,989,329	1,389,277,926	1,108,283	360,821,288	(5,286,783,579)	15,758,413,247	3.2706	16,253,191,394	97%
2018	19,863,333,751	1,559,628,992	--	385,867,603	(5,019,966,708)	16,788,863,638	3.2037	17,291,500,785	97%
2019	21,355,255,337	1,652,651,648	--	421,729,767	(5,397,143,225)	18,032,493,527	3.1350	18,562,636,660	97%
2020	21,910,296,539	1,734,693,448	--	431,596,527	(5,021,617,077)	19,054,969,437	3.0681	19,567,684,515	97%

Assessed value is an annual determination of the just or fair market value of the property, or the value of the homestead property as limited pursuant to State law.

Taxable value is the assessed value of property minus the amount of any applicable exemption provided under State law.

Property in Palm Beach County is reassessed every three years on average by the Palm Beach County Property Appraiser.

Town of Palm Beach, Florida

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	Town Direct Rates			Overlapping Rates			
	General	Debt	Total	School	Palm	Special	Total
	Fund	Service	Direct	District	County	Districts	
2011	3.2512	0.0000	3.2512	8.1540	4.9960	2.5549	18.9561
2012	3.2512	0.0000	3.2512	8.1800	4.9925	2.3433	18.7670
2013	3.2512	0.0000	3.2512	7.7780	4.9902	2.3154	18.3348
2014	3.2468	0.0000	3.2468	7.5860	4.9852	2.2280	18.0460
2015	3.4058	0.0000	3.4058	7.5940	4.9729	2.1732	18.1459
2016	3.3779	0.0000	3.3779	7.5120	4.9277	2.0974	17.9150
2017	3.2706	0.0000	3.2706	7.0700	4.9142	1.9453	17.2001
2018	3.2037	0.0000	3.2037	6.7690	4.9023	1.7818	16.6568
2019	3.1350	0.0000	3.1350	6.5720	4.8980	1.6920	16.2970
2020	3.0681	0.0000	3.0681	7.1640	4.8580	1.6873	16.7774

Tax rate limits - Ten mills per Florida Statute 200.81 (one mill equals \$1 per \$1,000 of assessed valuation).

Scope of tax rate limit - No municipality shall levy ad valorem taxes for real and tangible personal property in excess of ten mills of the assessed value, except for special benefits and debt service on obligations issued with the approval of those taxpayers subject to ad valorem taxes.

Taxes assessed - January 1

Taxes due - March 31

Taxes delinquent - April 1

Discount allowed - 4% November; 3% December, 2% January; 1% February

Penalties for delinquent - 2.5% after April 1, increase .5% each ten days; maximum 5%

Tax collector - Palm Beach County

Tax collector's commission - None

Town of Palm Beach, Florida

Principal Property Tax Payers

September 30, 2020 and Nine Years Ago

	2020				2011			
	Taxable Assessed Value	Taxes Paid	Rank	Percentage of Town Taxable Assessed Value	Taxable Assessed Value	Taxes Paid	Rank	Percentage of Town Taxable Assessed Value
The Breaker's	\$ 399,045,089	\$ 1,224,310	1	2.08%	\$ 174,737,943	\$ 568,108	1	1.49%
Blossom Way Holdings LLC	196,000,000	601,348	2	1.02%				
Nelson Peltz	136,582,686	419,049	3	0.71%	81,308,531	264,350	2	0.69%
JV Associates PB LLC	100,381,408	307,980	4	0.52%	49,500,000	160,934	4	0.42%
Wilson 150 Worth LLC	86,023,817	263,930	5	0.45%				
700 North Lake LLC	81,107,265	248,845	6	0.42%				
Leo Vecillio Jr.	78,804,421	241,780	7	0.41%				
Providencia Partners LLC	70,548,765	216,451	8	0.37%				
Paul Tudor Jones II	61,248,884	187,918	9	0.32%				
Kenneth G Tropin	59,181,046	181,573	10	0.31%				
County Road Property LLC					57,844,385	188,064	3	0.49%
Sydell Miller					50,220,110	163,276	5	0.43%
Breakers Palm Beach Inc					49,234,363	160,071	6	0.42%
Dwight Schar					47,752,842	155,254	7	0.41%
Worth Avenue Associates LTD					33,935,475	110,331	8	0.29%
John L Thornton					41,836,152	136,018	9	0.36%
White Sea Holdings LLC					35,801,913	116,399	10	0.31%
Totals	\$ 1,268,923,381	\$ 3,893,184		6.62%	\$ 622,171,714	\$ 2,022,805		5.31%

Town of Palm Beach, Florida

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Net Tax Levy*	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Property Tax Collections	Collections as a Percent of Current Levy
2011	\$ 38,073,972	\$ 36,634,834	96.22%	\$ 509	\$ 36,635,343	96.22%
2012	37,421,931	36,636,311	97.90%	26,605	36,662,916	97.97%
2013	38,449,282	37,376,601	97.21%	96,506	37,473,107	97.46%
2014	40,168,565	39,067,303	97.26%	43,623	39,110,926	97.37%
2015	45,709,498	43,979,362	96.21%	9,128	43,988,490	96.23%
2016	49,611,524	47,733,340	96.21%	193,117	47,926,457	96.60%
2017	52,099,146	50,080,658	96.13%	115,323	50,195,981	96.35%
2018	54,179,433	52,135,566	96.23%	146,687	52,282,253	96.50%
2019	57,064,172	54,847,083	96.11%	36,664	54,883,747	96.18%
2020	58,925,725	56,740,735	96.29%	76,962	56,817,697	96.42%

Note: All property taxes are assessed and collected by the Palm Beach County Tax Collector without charge to the Town. Collections are distributed in full as collected.

* Tax levy, net of allowance for discounts.

Town of Palm Beach, Florida

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Governmental Activities												
Fiscal Year	General Obligation Bonds	Revenue Refunding Bonds		Revenue Bonds/Notes		Loan Payable ECR		Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita	
2011	\$	--	\$	--	\$ 72,383,598	\$	540,924	\$	--	\$ 72,924,522	6.67%	8,736
2012		--		--	69,517,815		--		--	69,517,815	6.35%	8,318
2013		--		--	68,137,765		--		--	68,137,765	6.65%	8,342
2014		--		--	125,139,203		--		--	125,139,203	12.20%	15,317
2015		--		--	123,042,406		--		--	123,042,406	12.19%	15,302
2016		--		--	125,798,878		--		--	125,798,878	14.83%	15,647
2017		--		--	122,721,163		--		--	122,721,163	14.55%	14,802
2018		--		--	119,397,705		--	184,492		119,582,197	12.99%	14,416
2019	59,620,815			--	115,958,418		--	139,939		175,719,172	19.03%	21,118
2020	58,372,706			--	116,574,304		--	105,915		175,052,925	14.73%	20,817

Note: Details about the Town's outstanding debt can be found in the notes to the financial statements.

Town of Palm Beach, Florida

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund		Total	Percentage of Assessed Value of Taxable Property	Per Capita
2011	\$	--	\$	--	N/A	\$
2012	--	--	--	--	N/A	--
2013	--	--	--	--	N/A	--
2014	--	--	--	--	N/A	--
2015	--	--	--	--	N/A	--
2016	--	--	--	--	N/A	--
2017	--	--	--	--	N/A	--
2018	--	--	--	--	N/A	--
2019	59,620,815	--	--	59,620,815	0.33%	7,165
2020	58,372,706	--	--	58,372,706	0.30%	6,942

Note: For each fiscal year ending September 30, property is valued as of January 1st
of the preceding calendar year.

Town of Palm Beach, Florida

Direct and Overlapping Governmental Activities Debt
September 30, 2020

	Total Outstanding	Percentage Applicable to Town of Palm Beach ⁽¹⁾	Amount Applicable to Town of Palm Beach
Direct:			
Town of Palm Beach	\$ 175,041,366	100.00%	\$ 175,041,366
Overlapping:			
Palm Beach County	\$ 838,936,617	10.14%	85,072,368
Palm Beach County School District	1,474,433,000	10.14%	149,514,879
Total overlapping debt	2,313,369,617		234,587,247
Total direct and overlapping debt payable from ad valorem taxes	\$ 2,488,410,983		\$ 409,628,613
Estimated population			8,409
Total direct and overlapping debt per capita			\$ 48,713

⁽¹⁾ Based on 2020 ratio of assessed taxable values.

Source: Finance Department, Town of Palm Beach, Florida
Palm Beach County Property Appraiser
School Board of Palm Beach County

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Town's taxable assessed value that is within the County's boundaries and multiplying it by the County and School Board General Obligation Debt outstanding.

Town of Palm Beach, Florida

Legal Debt Margin Information

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 602,154,723	\$ 600,699,382	\$ 614,435,380	\$ 643,147,367	\$ 686,404,578	\$ 749,360,526	\$ 812,659,570	\$ 864,575,039	\$ 928,131,833	\$ 978,384,226
Total net debt applicable to limit	--	--	--	--	--	--	--	--	59,620,815	58,372,706
Legal debt margin	\$ 602,154,723	\$ 600,699,382	\$ 614,435,380	\$ 643,147,367	\$ 686,404,578	\$ 749,360,526	\$ 812,659,570	\$ 864,575,039	\$ 868,511,018	\$ 920,011,520
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.42%	5.97%

The Town of Palm Beach has a 5% general obligation debt limit as a percent of taxable value per Section 7.02 of the Town Charter.

Pledged Revenue Coverage
Last Ten Fiscal Years

The Town's revenue bonds and note are special obligations of the Town payable solely from and secured solely by non-ad valorem revenue and any unused debt proceeds and related investment income. Note 7 describes the Town's current bond status.

Town of Palm Beach, Florida

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Estimated Total		Per Capita Personal Income ⁽²⁾	Median Age ⁽²⁾	Education Level in Years of Schooling		School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾
		Personal Income				Schooling			
2010	8,161	\$	1,068,201,451	\$	130,891	68.7	N/A	478	10.8%
2011	8,348		1,092,678,068		130,891	68.7	N/A	415	9.7%
2012	8,358		1,093,986,978		130,891	68.7	N/A	378	9.2%
2013	8,168		1,025,386,216		125,537	68.7	N/A	402	7.1%
2014	8,170		1,025,637,290		125,537	68.7	N/A	413	6.0%
2015	8,409		1,055,640,633		125,537	68.7	N/A	406	5.0%
2016	8,040		848,437,080		105,527	67.6	N/A	406	5.1%
2017	8,291		843,609,250		101,750	67.9	N/A	399	4.1%
2018	8,295		920,421,495		110,961	68.5	N/A	365	3.1%
2019	8,321		923,306,481		110,961	68.5	N/A	383	3.2%
2020	8,409		1,188,595,332		141,348	70.6	N/A	362	7.0%

Data Sources:

- (1) The population for 2010 was obtained from the U.S. Census Bureau. All remaining populations were obtained from the University of Florida, Bureau of Economic Business Administration.
- (2) U.S. Census Bureau
- (3) Palm Beach County School District
- (4) Business Development Board of Palm Beach County. Data is for the West Palm Beach to Boca Raton metropolitan area.

Town of Palm Beach, Florida

Principal Employers

September 30, 2020 and Nine Years Ago

Employer	2020			2011		
	Employees ⁽¹⁾	Rank	Percentage of Total Town Employment	Employees ⁽¹⁾	Rank	Percentage of Total Town Employment
Breakers Palm Beach Inc	2,115	1	17.72%	2,300	1	14.84%
Tenet Florida Service Center	934	2	7.83%			
Tory Burch	376	3	3.15%			
Four Seasons	372	4	3.12%	420	2	2.71%
Town of Palm Beach	362	5	3.03%	367	4	2.37%
Everglades Club	316	6	2.65%	360	5	2.32%
Mar-a-Lago Beach	238	7	1.99%			
Publix	204	8	1.71%			
Colony Palm Beach	156	9	1.31%			
Bath & Tennis Club	152	10	1.27%	150	8	0.97%
Ocean Grand				400	3	2.58%
Gunster, Yoakley & Stewart				250	6	1.61%
Testa's				221	7	1.43%
Coldwell Banker/Century 21				144	9	0.93%
Brazilian Court				120	10	0.77%
Totals	5,225		43.78%	4,732		30.54%

Source: (1) Florida Department of Economic Opportunity (DEO), Bureau of Labor Market Statistics

Town of Palm Beach, Florida

Full-time Equivalent Town Government Employees by Function / Program

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	73.46	75.05	74.85	75.62	78.87	82.23	82.33	83.46	76.18	73.86
Public Safety										
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Land Development	12.35	11.85	11.35	10.85	10.85	13.15	13.15	13.15	13.75	13.25
Police Officers	71.00	71.00	70.00	70.00	70.00	70.00	69.00	69.00	67.00	67.00
Firefighters	74.00	71.50	69.00	66.00	66.00	64.00	64.00	70.00	67.00	70.00
Civilian Police/Fire	48.25	46.25	47.25	45.25	45.25	45.25	46.25	45.75	45.75	46.60
Physical Environment										
Sanitation	37.06	37.06	38.05	38.23	38.23	38.23	38.22	38.18	37.01	37.00
Storm Sewer Maintenance	16.94	17.44	17.01	17.77	17.77	17.76	17.86	17.96	17.93	18.03
Transportation										
Roads and Streets	5.79	5.79	6.86	5.67	5.67	5.92	5.76	6.14	5.03	3.46
Culture and Recreation										
Recreation	27.48	25.71	18.58	18.55	26.04	27.55	25.30	25.23	25.59	32.03
Total	367.33	362.65	353.95	348.94	359.68	365.09	362.87	369.87	356.23	362.23

Town of Palm Beach, Florida
Operating Indicators by Function / Program
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Police										
Physical arrests	1,703	1,404	1,985	1,718	1,828	1,919	1,784	2,114	1,940	1,106
Parking violations	15,936	14,485	13,434	16,691	16,258	17,221	10,901	12,158	10,832	11,736
Traffic violations	4,293	3,529	3,266	2,708	2,874	3,028	2,671	2,636	2,590	1,952
Fire										
Number of fire calls	1,147	1,003	928	943	900	867	1,157	957	990	1,014
Number of EMS Calls	1,464	1,603	1,478	1,691	1,717	1,577	1,593	1,675	1,633	1,619
Physical Environment										
Sanitation										
Refuse collected (tons)	8,452	8,443	9,175	9,186	8,904	8,869	8,857	9,126	8,570	9,008
Recyclables collected (tons)	1,645	1,624	1,576	1,646	1,655	1,623	1,471	1,502	1,334	1,435
Transportation										
Roads and Streets										
Street resurfacing (miles)	6	17	5	--	--	3	--	--	2	2
Pot holes repaired	75	26	35	34	30	31	40	29	28	99
Culture and Recreation										
Recreation Department										
Youth athletic participants	3,164	3,209	2,097	1,723	2,365	1,967	2,133	1,516	838	178
Camp program participants	11,525	10,862	11,143	11,127	10,192	10,064	10,405	9,628	3,680	213
Youth enrichment participants	3,613	2,879	2,515	1,757	1,144	1,331	2,075	1,411	16	354
Adult Enrichment/Fitness participants	2,259	2,287	2,483	1,922	1,599	1,575	1,760	1,599	993	354
Special Events Offered	3	3	3	3	3	3	2	2	1	--
Special Events participants	1,275	1,250	1,225	1,290	1,190	1,200	1,240	1,300	250	631
Tennis Participants	25,603	27,474	24,746	25,961	26,712	26,618	26,525	26,824	20,752	18,624
Rounds of Golf	26,437	29,117	30,366	34,780	35,379	36,861	36,757	38,089	39,114	38,160
Range buckets sold	8,707	12,712	14,323	16,473	17,139	15,450	11,678	18,552	18,950	17,150
Annual Marina Leases	68	69	68	70	72	75	77	78	73	--
Seasonal Marina Leases	5	8	8	11	11	8	5	--	--	65
Total transient vessels	387	396	318	374	356	367	288	285	347	219

Sources: Town departments

Town of Palm Beach, Florida
Capital Asset Statistics by Function / Program
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	21	21	21	21	21	21	21	21	21	19
Fire										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Fire Trucks	7	7	7	7	6	6	5	4	4	4
ALS Rescue Vehicles	5	5	5	5	5	5	5	5	5	5
Physical Environment										
Sanitation										
Garbage Trucks	17	17	16	16	16	16	16	16	16	16
Trash Trucks	12	12	12	12	12	12	12	12	12	12
Transportation										
Roads and Streets										
Street lights	985	991	991	991	991	991	991	991	991	991
Lane miles	103	103	103	103	103	103	103	103	103	103
Culture and Recreation										
Recreation Department										
Basketball courts	1	1	1	1	1	1	1	2	2	2
Multi-purpose fields	1	1	1	1	1	1	1	1	1	1
Tennis courts	13	13	13	13	13	13	13	13	13	13
Dock slips	88	88	88	88	88	88	88	88	88	88
Golf courses	1	1	1	1	1	1	1	1	1	1
Playgrounds	1	1	1	1	1	1	1	1	1	1
Recreation centers	1	1	1	1	1	1	1	1	0	1
Tennis pro-shops	2	2	2	2	2	2	2	2	2	2
Parks	11	11	11	11	11	11	11	11	11	11

Sources: Town departments

Note: Data is not available for general government.

REPORTING SECTION

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Palm Beach, Florida (the Town) as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated April 30, 2021

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

West Palm Beach, FL
April 30, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

Report on Compliance for the Major Federal Program

We have audited the Town of Palm Beach, Florida (the Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, that could have a direct and material effect on the Town's major federal program for the fiscal year ended September 30, 2020. The Town's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and, the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the fiscal year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a major program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Marcum LLP

West Palm Beach, FL
April 30, 2021

TOWN OF PALM BEACH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal/State Agency, Pass-through Entity Federal Program Project	CFDA Number	Contract/ Grant No.	Expenditures
<u>United States Department of Homeland Security</u>			
Indirect Programs:			
Passed through State of Florida, Division of Emergency Management -			
Disaster Relief Funding, Hurricane Irma	97.036	DR4337	\$ 811,268
Disaster Relief Funding, Hurricane Dorian	97.036	DR4468	173,569
			<u>984,837</u>
Passed through State of Florida, Division of Emergency Management - Hazard			
Mitigation Grant Program	97.039	H0374	21,777
Passed through Palm Beach County - Presidential Residence Protection Security			
Grant	97.134	EMW-2019-GR-00037-S01	15,102
Total United States Department of Homeland Security			<u>1,021,716</u>
<u>United States Department of Justice</u>			
Direct Programs:			
Bulletproof Vest Partnership Program 2019	16.607	N/A	1,782
Bulletproof Vest Partnership Program 2020	16.607	N/A	562
			<u>2,344</u>
Indirect Programs:			
Passed through Palm Beach Sheriff's Office - Regional Fugitive Task Force			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JAGc-PALM-2-F9-235	50,000
Total United States Department of Justice			<u>52,344</u>
<u>United States Department of Treasury</u>			
Indirect Programs:			
Passed through Florida Housing Finance Corporation - Coronavirus Relief Fund	21.019	N/A	14,856
Total United States Department of Treasury			<u>14,856</u>
Total Expenditures of Federal Awards			<u>\$ 1,088,916</u>

Notes: No amounts provided to subrecipients

N/A = Not Available

See notes to schedule of expenditures of federal awards and state financial assistance.

TOWN OF PALM BEACH, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) presents the expenditure activity of all federal awards of the Town of Palm Beach, Florida (the Town) for the fiscal year ended September 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the Town.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Town has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

TOWN OF PALM BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified not considered to be material weakness? ☐ Yes ☒ None reported

Non-compliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified not considered to be material weakness? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of the major programs:

<u>Federal Program or Cluster</u>	<u>CFDA No.</u>
United States Department of Homeland Security - Passed through State of Florida, Division of Emergency Management - Disaster Relief Funding, Hurricane Irma	97.036

Dollar threshold used to distinguish between Type A and Type B federal programs:

Federal: \$750,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?

☐ Yes ☒ No

TOWN OF PALM BEACH, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

TOWN OF PALM BEACH, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Town was not subject to a Federal Single Audit in fiscal year 2019.

**MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Palm Beach, Florida (the Town), as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated April 30, 2021.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance Required by the Uniform Guidance, Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated April 30, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the prior year that required corrective actions.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and State awarding agencies, pass-through entities, management of the Town of Palm Beach, and members of the Town Council, and is not intended to be and should not be used by anyone other than these specified parties.

Marcum LLP

West Palm Beach, FL
April 30, 2021

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Ordinances - Second Reading

Agenda Title

Budget Amendment for Costs Associated with Staffing for the Town Marina and Improvements to Lake Drive Park

ORDINANCE NO.11-2021 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Providing for an Amendment to the Town's Budgets Adopted for the Fiscal Year Commencing October 1, 2020, and Providing an Effective Date.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Ordinance No. 11-2021**
- ▣ **Exhibit A**
- ▣ **Exhibit B**
- ▣ **Exhibit C**

ORDINANCE NO. 11-2021

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, PROVIDING FOR AN AMENDMENT TO THE TOWN'S BUDGETS ADOPTED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it was necessary for the Town of Palm Beach to adopt budgets for the fiscal year commencing October 1, 2020; and

WHEREAS, the Town Council of the Town of Palm Beach, Florida, deems it necessary and appropriate to amend said budgets to provide appropriations adequate for the authorization of expenditures necessary for conducting Town operations for the fiscal year ending September 30, 2021; and

WHEREAS, the budget amendment is necessary for the General Fund, Capital Improvement Fund, the Marina Enterprise Fund for the Marina Park Project and marina expenses; and

WHEREAS, said budget amendments are required to be approved by ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The General Fund, Capital Improvement Fund, and Marina Enterprise Fund budgets for the fiscal year commencing October 1, 2020, are hereby amended and adopted pursuant to Exhibits "A", "B", and "C" attached hereto and made a part of this ordinance.

Section 3. Effective Date. This ordinance shall take effect immediately upon passage and approval as provided by law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of the Palm Beach on first reading this 14th day of April, 2021, and for second and final reading on this 11th day of May, 2021.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie Lindsay, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Queenester Nieves, CMC, Town Clerk

Lewis S.W. Crampton, Town Council Member

Town of Palm Beach, Florida
General Fund
Budget Amendment

			Ordinance No. 11-2021 Amendment	FY2021 Amended Budget
	Budget FY2020	Budget FY2021		
Revenues				
Ad Valorem Taxes	\$55,979,439	\$57,134,058		\$57,134,058
Non Ad Valorem Taxes	6,459,000	6,351,000		\$6,351,000
Licenses & Permits	10,843,800	4,245,100		\$4,245,100
Intergovernmental	1,099,600	956,000		\$956,000
Charges for Services	6,289,199	5,384,700		\$5,384,700
Fines and Forfeitures	942,000	916,000		\$916,000
Investment Earnings	1,230,000	904,715		\$904,715
Miscellaneous Revenues	490,728	494,500		\$494,500
Interfund Transfers	25,000	25,000		\$25,000
Transfer From Fund Balance	1,083,000	1,304,500	1,123,108	\$2,427,608
Transfer from Building Fund	0	3,200,000		\$3,200,000
Total Revenues	\$84,441,766	\$80,915,573	\$1,123,108	\$82,038,681
Expenditures				
Department				
Legislative	\$154,400	\$154,400		\$154,400
General Government	614,643	863,542		\$863,542
Town Manager	774,011	802,615		\$802,615
Town Clerk	307,400	316,092		\$316,092
Advice and Litigation	528,200	390,000		\$390,000
Human Resources	752,902	766,810		\$766,810
Information Systems	2,775,010	2,935,478		\$2,935,478
Finance	1,818,911	1,774,049		\$1,774,049
Recreation and Tennis	1,682,074	1,865,276		\$1,865,276
Planning/Building/Zoning	4,215,179	1,401,621		\$1,401,621
Library	352,650	352,650		\$352,650
Fire-Rescue	14,456,969	14,590,586		\$14,590,586
Police	16,809,302	16,870,733		\$16,870,733
Public Works	15,777,708	16,076,276		\$16,076,276
Contingency	610,000	600,000		\$600,000
Transfer to Other Funds				\$0
Transfer to CIP	2,420,000	2,662,000	\$1,123,108	\$3,785,108
Transfer to Coastal	6,520,211	4,777,000		\$4,777,000
Transfer to UU Fund	144,450	165,000		\$165,000
Transfer to Debt Service	5,983,913	5,691,148		\$5,691,148
Transfer to Risk Fund	1,900,819	2,010,439		\$2,010,439
Transfer to OPEB Trust Fund	423,014	429,858		\$429,858
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000		\$5,420,000
Total General Fund Expenditures	\$84,441,766	\$80,915,573	\$1,123,108	\$82,038,681
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	

**Capital Improvement Fund (307)
Revenue and Expense Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Budget	Ordinance No. 11-2021 FY2021 Amendment	FY2021 Amended Budget
<u>Revenues</u>					
Transfer from General Fund (001)	2,200,000	2,420,000	2,662,000	1,123,108	3,785,108
Transfer from Enterprise Fund	11,047,970	-	-	-	-
Restricted - One Cent Sur Tax	623,176	572,891	500,000		500,000
Donations	3,032,874	3,339,646	-	2,500,000	2,500,000
Interest on Investments	270,374	456,127	107,600		107,600
Cost Sharing/Interlocal Agreement	184,479	-	1,000,000		1,000,000
TOTALS	17,358,873	6,788,664	4,269,600	3,623,108	7,892,708
<u>Expenses</u>					
Projects	9,680,158	3,489,503	3,020,000	3,623,108	6,643,108
Carry Over Reserves	-	-	6,528,297	-	6,528,297
Restricted - One Cent Sur Tax	-	-			-
Contingency	-	-	352,000		352,000
Transfer to ACIP Fund (314)	-	1,000,000	-	-	-
Transfer to TWUU Fund (122)	500,000	500,000	500,000		500,000
TOTALS	10,180,158	4,989,503	10,400,297	3,623,108	14,023,405
Total Revenues Over/(Under) Expenses	7,178,715	1,799,161	(6,130,697)	-	(6,130,697)
Beginning Fund Equity	7,376,553	14,555,268	16,354,429		16,354,429
ENDING NET ASSETS	14,555,268	16,354,429	10,223,732		10,223,732

Marina Enterprise Fund
Revenue and Expense Summary

	FY2019 Actual	FY 2020 Actual	FY2021 Budget	Ordinance No. 11-2021 FY2021 Amendment	FY2021 Amended Budget
<u>Revenues</u>					
Annual Leases	3,198,708	2,231,786	-		-
Seasonal Leases	-	-	-		-
Transient Rental	703,473	578,058	-		-
Electricity	194,309	132,226	-		-
Waiting List Applic Fee	6,000	-	50,000		50,000
Ice Sales	924	417	-		-
Flag Sales	150	56	-		-
Interest Earnings	469,816	267,966	-		-
Maintenance and Improvement	12,992	-	-		-
Use of Reserves				1,261,089	1,261,089
Sales Tax Commissions	293	187	-		-
Miscellaneous Revenue	2	0	-		-
TOTALS	4,586,667	3,210,696	50,000	1,261,089	1,311,089
<u>Expenses</u>					
Salaries and Wages	217,873	181,529	162,234	38,250	200,484
Employee Benefits	112,278	112,561	73,500	4,839	78,339
Contractual	704,290	531,705	549,000	84,500	633,500
Commodities	13,752	2,871	9,200		9,200
Capital Outlay	37,735	-	-		-
TOTALS	1,085,928	828,666	793,934	127,589	921,523
Operating Revenues Over/(Under)					
Expenses	3,500,739	2,382,030	(743,934)	1,133,500	389,566
Depreciation	(155,865)	(155,464)	(900,000)		(900,000)
Capital Expenses	-	(9,155,260)	(27,214,526)	(1,133,500)	(28,348,026)
Contingency	-	-	(39,686)		(39,686)
Transfer from REF	6,225,321	-	-		
Transfer to General Fund	(1,282,160)	-	-		
Bond Proceeds	-	31,000,000	-		
Grant Revenues - FIND		2,468,506	-		
Debt Service Costs	-	(322,854)	(740,900)		(740,900)
TOTAL REVENUES OVER/(UNDER)					
EXPENSES	8,288,035	26,216,957	(29,639,046)	-	(29,639,046)
Beginning Net Assets	-	8,288,035	34,504,993	34,504,993	34,504,993
ENDING NET ASSETS	8,288,035	34,504,993	4,865,947	34,504,993	4,865,947

TOWN OF PALM BEACH

Town Council Meeting on: May 11, 2021

Section of Agenda

Ordinances - First Reading

Agenda Title

Proposed Amendment of Town Code to Permit Off-Leash Dogs from Dawn to 9:00 am on Beaches Between Sunset Avenue and Wells Road

ORDINANCE NO. 13-2021 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 10 of the Town Code of Ordinances, Animals, Article II, Dogs And Cats, At Section 10-43, Running At Large Prohibited; Further Amending Chapter 74 of the Town Code of Ordinances, Parks and Recreation, Article II, Beach and Aquatic Activities, Division 3, Regulation of Use of Public Beaches; At Sec. 74-191, Animals Prohibited, so as to Add an Exception to Permit Unleashed Dogs on Public Beaches Between Sunset Avenue and Wells Road from Dawn To 9:00am; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing For Codification; Providing an Effective Date.

Presenter

Jay Boodheshwar, Deputy Town Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 30, 2021, from Jay Boodheshwar, Deputy Town Manager**
- ▣ **Ordinance No. 13-2021**
- ▣ **Petition from Residents to Permit Off-Leash Dogs from Dawn until 9:00 a.m.**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: May 11, 2021

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Modification of Town Code to Permit Off-Leashed Dogs on Beaches Between Wells Road and Sunset Avenue from Dawn to 9:00AM
Ordinance No. 13-2021

Date: April 30, 2021

STAFF RECOMMENDATION

Staff recommends Town Council consider approving the first reading of Ordinance No. 13-2021, modifying Chapters 10 and 74 of the Town Code to permit off-leashed dogs on the public beaches between Wells Road and Sunset Avenue from dawn until 9:00am.

GENERAL INFORMATION

At the February 11, 2020, Town Council meeting Ordinance No. 04-2020 was adopted on second reading, permitting leashed dogs on the public beaches between Wells Road and Sunset Avenue. Subsequent to the adoption of Ordinance No. 04-2020, thirty-nine (39) residents who live between Wells Road and Sunrise Avenue have petitioned the Town Council to modify the Town Code to allow dogs to be off leash on the beaches in this area from dawn until 9:00am. See attached.

Approval of the attached ordinance would further modify Chapters 10 and 74 of the Town Code, to permit off-leash dogs under the constant command of their owner or handler on these beaches from dawn until 9:00am each day. After 9:00am dogs must remain leashed to be permitted on these beaches. Staff does not have any objection to this requested change.

TOWN ATTORNEY REVIEW

The Town Attorney reviewed Ordinance No. 13-2020 and has approved it for legal form and sufficiency.

Attachments

cc: Department Directors
Ben Alma, Support Services Manager
John C. Randolph, Town Attorney

ORDINANCE NO. 13-2021

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING CHAPTER 10 OF THE TOWN CODE OF ORDINANCES, ANIMALS, ARTICLE II, DOGS AND CATS, AT SECTION 10-43, RUNNING AT LARGE PROHIBITED; FURTHER AMENDING CHAPTER 74 OF THE TOWN CODE OF ORDINANCES, PARKS AND RECREATION, ARTICLE II, BEACH AND AQUATIC ACTIVITIES, DIVISION 3, REGULATION OF USE OF PUBLIC BEACHES; AT SEC. 74-191, ANIMALS PROHIBITED, SO AS TO ADD AN EXCEPTION TO PERMIT UNLEASHED DOGS ON PUBLIC BEACHES BETWEEN SUNSET AVENUE AND WELLS ROAD FROM DAWN TO 9:00AM; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Section 10-43 titled Running at large prohibited, is hereby amended to read as follows:

“Sec. 10-43. Running at large prohibited.

No dog shall run at large within the town or upon the property other than that of its owner unless the dog is running on property other than that of its owner with the express or implied consent of the owner of the property. An exception shall apply to allow dogs to run unleashed on the public beaches of the town, unless otherwise prohibited under section 74-191, where said dogs are clearly under the command of their owner or handler and where the dog is not creating a nuisance to other animals or persons using the public beach. ~~Unleashed dogs~~ under the command of their owner or handler are permitted from dawn to 9:00 am and leashed dogs are permitted after 9:00 am on public beaches between Sunset and Wells Road only. For purposes of this section, public beaches means that area abutting the Atlantic Ocean or Lake Worth consisting of predominately sand, whether below or above the high mean water mark.”

Section 2. Section 74-191 titled Animals prohibited, is hereby amended to read as follows:

"Sec. 74-191. Animals prohibited.

No person shall take any animal upon those certain public beaches within the town identified herein or in the surf adjacent to any such public beach within the town. Said beaches shall include the Phipps Park beach, the public beach from Royal Palm Way south to Gulfstream Road, the Clarke Avenue beach from Barton to Seaspray, and the beach from Sunset Avenue to Wells Road. An exception shall apply to allow unleashed dogs from dawn to 9:00 am and leashed dogs after 9:00am on public beaches between Sunset and Wells Road only."

Section 3. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 4. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

Section 5. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 6. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 11th day of May, 2021, and for second and final reading on this 8th day of June, 2021.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie Lindsay, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Queenester Nieves, CMC, Town Clerk

Lewis S.W. Crampton, Town Council Member

MICHAEL J PUCILLO

224 Dunbar Road

Palm Beach, Florida

April 26, 2021

Town Manager Kirk Blouin

Town Hall

Palm Beach, Florida

Dear Mr. Blouin:

I am enclosing herewith a Petition that has been signed by approximately 40 residents who live between Wells Rd. and Sunrise Ave. The Petition requests that the Town Council consider amending the Town Code to permit dogs to be off leash on the beach between Wells Rd. and Sunrise Ave. from Sunrise to 9:00 am. The reasons for this change are set forth in the Petition.

I walk my dog every morning before 9:00 am along this stretch of beach. There is no one on the beach during the early morning hours other than a few residents, several of whom are walking their dogs. I do not believe this change will inconvenience any resident of the Town, and would be much appreciated by the dog owners in this neighborhood.

I ask that you forward this to the Council President for consideration.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael J. Pucillo". The signature is fluid and cursive, with a large initial "M" and a long, sweeping underline.

Michael J Pucillo

PETITION TO THE TOWN COUNCIL FROM TOWN
RESIDENTS BETWEEN WELLS RD AND SUNRISE AVE.

The undersigned Town of Palm Beach residents who live between Wells Rd. and Sunrise Ave. respectfully request that the Town Council amend the current Town Code to allow dogs to be off leash on the beach between Wells Rd. and Sunrise Ave. from Sunrise to 9:00 am. We believe this action is appropriate for the following reasons:

1. Many residents in this neighborhood of the Town enjoy taking their dogs to the beach and letting them run free during the early morning hours. In fact, that was allowed under the Town Code for many years until the Code was changed several years ago.
2. This stretch of beach is virtually empty in the early morning, so this change will not result in any inconvenience to other residents.
3. Other communities throughout the United States have adopted similar rules which allow dogs to be off leash in the early morning hours on beaches and in parks, and then return to a leash requirement after 9:00 am.
4. While attempts have been made to achieve this result informally, that approach has not worked. If the Police are called, they must enforce the Town Code as written. This has resulted in some of the undersigned being warned or even threatened with fines by the Town Police. We recognize that in these instances the Police are simply doing their job, even when the beach is empty in the early morning hours. The only solution is to amend the Town Code as we are requesting.

Respectfully Submitted,

NAME (PRINT)

SIGNATURE

ADDRESS

Michael J. Trucillo 224 Dunbar Rd
Michael J. Trucillo

Deborah D. Trucillo 224 Dunbar Rd
Deborah D. Trucillo

- -----

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PETITION TO THE TOWN COUNCIL FROM TOWN RESIDENTS BETWEEN WELLS RD AND SUNRISE AVE.

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Respectfully Submitted,

NAME (PRINT)

SIGNATURE

ADDRESS

Tim Moran

[Signature]

257 Dunbar Rd PB.

HENRY GOULDING

[Signature]

220 ATLANTIC AVE, PB

Kate Moran

[Signature]

257 Dunbar Rd PB

PETITION TO THE TOWN COUNCIL FROM TOWN RESIDENTS BETWEEN WELLS RD AND SUNRISE AVE.

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Respectfully Submitted,

NAME (PRINT)

SIGNATURE

ADDRESS

Elizabeth T. Maas



302 Atlantic Ave.

ROBB MAAS



302 ATLANTIC AVE.

HERB SAMBOL



151 ROOT TRAIL

PETITION TO THE TOWN COUNCIL FROM TOWN RESIDENTS BETWEEN WELLS RD AND SUNRISE AVE.

The undersigned Town of Palm Beach residents who live between Wells Rd. and Sunrise Ave. respectfully request that the Town Council amend the current Town Code to allow dogs to be off leash on the beach between Wells Rd. and Sunrise Ave. from Sunrise to 9:00 am. We believe this action is appropriate for the following reasons:

1. Many residents in this neighborhood of the Town enjoy taking their dogs to the beach and letting them run free during the early morning hours. In fact, that was allowed under the Town Code for many years until the Code was changes several years ago.
2. This stretch of beach is virtually empty in the early morning, so this change will not result in any inconvenience to other residents.
3. Other communities throughout the United States have adopted similar rules which allow dogs to be off leash in the early morning hours on beaches and in parks, and then return to a leash requirement after 9:00 am.
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Respectfully Submitted,

NAME (PRINT)

SIGNATURE

ADDRESS

Leni May

Leni May

320 Dunbar

Leni Newman

L. Newman

350 Bradley Pl.

MARK EHRET

Mark Ehret

250 Bradley Pl. Apt 401

Jennifer Miller

Jennifer Miller

250 Bradley Pl. Apt. 510

Kris Fuchs

Kris Fuchs

" " " 301

Eugene Fuesz

E. Fuesz

223 Park Ave

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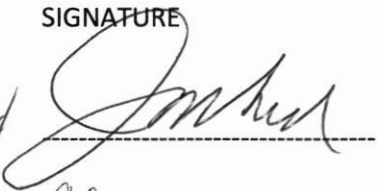
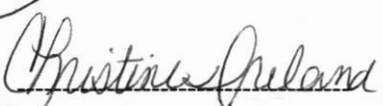
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Respectfully Submitted,

NAME (PRINT)

SIGNATURE

ADDRESS

James M. Ireland		304 ATLANTIC AVE
Christine Ireland		304 ATLANTIC AVE

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NAME (PRINT)

SIGNATURE

ADDRESS

CYNTHIA FRIEDMAN *Cynthia Friedman* 300 SEMINOLE AVENUE
APT. 2A PB

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NAME (PRINT)

SIGNATURE

ADDRESS

W. Raymond Heger

W. Raymond Heger

276 PARK AVE

STACEY BELL

Stacy Bell

100 Sunrise Ave

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NAME (PRINT)

SIGNATURE

ADDRESS

Charlotte T. Petersen
CPetersen

260 Oleander Ave. #E3, PB, FL 33480

Craig R. Peterson
CJP

260 Oleander Ave. #E3 PB, FL 33480

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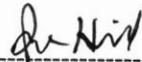
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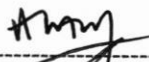
ADDRESS

IVANNA HILL



266 EVERGLADE AVE.

MICHAEL ARAM



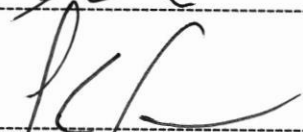
135 SEMINOLE

ARET TIKIRYAN



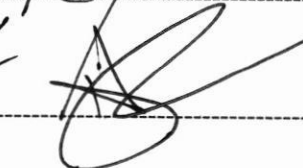
135 SEMINOLE

P.C. Guyot



149 Everglade Ave

HOWARD RUBIN



127 EVERGLADE AVE

NAME (PRINT)

SIGNATURE

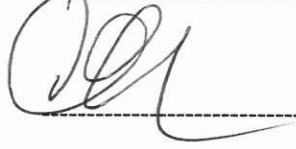
ADDRESS

Beth Schlager



170 Everglade Ave

Doug Rogers



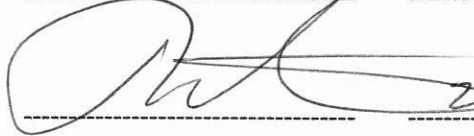
109 Hillman Ave

Lester Belluchio

Lester Belluchio

110 Wells Rd

Tim Whitaker



205 Everglade

George Isusma



225 Everglade #2

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NAME (PRINT)

SIGNATURE

ADDRESS

Eric Schlager

[Signature]

170 Everglade Ave

Katie Schlager

[Signature]

170 Everglade Ave

SUZANNE DEJARNE

[Signature]

246 Everglade Ave

Martha Cohen Simmons

[Signature]

144 Wells Rd.

Rebekah Cohen

[Signature]

144 WELLS RD

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SIGNATURE

ADDRESS

<u>VICTORIA McMAHON</u>	<u>(Signature)</u>	<u>261 Everglades #205 PB 33480</u>
<u>DANA Krumholz</u>	<u>(Signature)</u>	<u>134 Dunbar Rd PB FL 33480</u>
<u>STEVEN Krumholz</u>	<u>(Signature)</u>	<u>136 Dunbar Rd PB 33480</u>
<u> </u>	<u> </u>	<u> </u>
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