



TOWN OF PALM BEACH

TOWN COUNCIL MEETING

TOWN HALL
COUNCIL CHAMBERS - SECOND FLOOR
360 SOUTH COUNTY ROAD

AGENDA

APRIL 12, 2022

9:30 AM

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 Pam McIver for her Service on the Recreation Advisory Commission from April 2019 to April 2022

Danielle H. Moore, Mayor

- B.** Recognition of Leslie Wyrzes for her Service on the Recreation Advisory Commission from April 2015 to April 2022

Danielle H. Moore, Mayor

VI. SWEARING IN OF ELECTED OFFICIALS

- A.** The Honorable Judge Lisa Small

1. Lewis S.W. Crampton

2. Bobbie Lindsay

3. Margaret A. Zeidman

Mayor Becomes Presiding Officer

VII. ORGANIZATIONAL ITEMS

Page 9

- A.** Election of Town Council President
Pursuant to Section 3.01 of the Town Charter
(Town Council President Becomes Presiding Officer)

- B.** Election of Town Council President Pro Tem
Pursuant to Section 3.01 of the Town Charter

VIII. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

Page 13

- A.** Presentations by the Applicants and Appointments to the Recreation Advisory Commission

Pat Gayle-Gordon, Acting Town Clerk

IX. COMMENTS OF MAYOR DANIELLE H. MOORE

X. COMMENTS OF TOWN COUNCIL MEMBERS

XI. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE

XII. APPROVAL OF CONSENT AGENDA (SEE NOTE 5)

A. MINUTES

1. Town Council Meeting Minutes
Pat Gayle-Gordon, Acting Town Clerk

Page 56

March 8, 2022, Town Council Meeting Minutes

March 9, 2022, Town Council Development Review Meeting Minutes

2. Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of March 23, 2022. Page 99

B. RESOLUTIONS

1. RESOLUTION NO. 042-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Providing for the Designation of Historic/Specimen Tree in the Town's Rights-of-Way at Ibis Isle Road South Providing an Effective Date. Page 130
H. Paul Brazil, P.E., Director of Public Works
2. RESOLUTION NO. 043-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Approving a Purchase Order in the Amount of \$173,360 to Applied Technology and Management, Inc. for Town-Wide 2022 Annual Physical Surveys, and Establishing a Physical Monitoring Budget of \$191,000. Page 133
Dean Mealy, Purchasing Manager
3. RESOLUTION NO. 044-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$152,621 to Coastal Protection Engineering, LLC. for the 2022 FDEP BMA Cell-Wide Annual Biological Monitoring, and Establishing a Biological Monitoring Phase Budget of \$168,000. Page 140
Dean Mealy, Purchasing Manager
4. RESOLUTION NO. 045-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$249,834 to Coastal Protection Engineering, LLC, for Reach 8 Design and Permitting, and Establishing a Design and Permitting Phase Budget of \$275,000. Page 158
Dean Mealy, Purchasing Manager
5. RESOLUTION NO. 046-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$129,389 to Coastal Eco Group, Inc., for 2022 Mid-Town regulatory required Biological Monitoring and the 2022 FDEP BMA Cell-Wide Monitoring Reporting, and establishing a Biological Monitoring and Reporting Phase Budget of \$142,000. Page 175
Dean Mealy, Purchasing Manager
6. RESOLUTION NO. 047-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of ITB No. 2022-11 to Rio-Bak Corporation for Sand Forepassing in the Amount of \$250,000 and Establishing a Project Budget of \$300,000. Page 188
Dean Mealy, Purchasing Manager
7. RESOLUTION NO. 048-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Change Order to Jacober Creative Design and Marketing Services in the Amount of \$50,000 for a Total Purchase Order Value of \$188,000. Page 201

Dean Mealy, Purchasing Manager

8. RESOLUTION NO. 049-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing a Purchase Order to W.F. Baird & Associates in the Amount of \$19,360, and Establishing a Task Budget of \$28,000 for Extended Construction Administration Services Associated with the Town Marina Project. Page 204

Dean Mealy, Purchasing Manager

9. RESOLUTION NO. 053-2022 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. Page 210

Jane Le Clainche, Director of Finance

C. OTHER

1. Request for Approval of Payment under Town's Supplemental Life Insurance Program Page 214
Gillian Barth, Director of Human Resources
2. Signature Requirements for Town Resolutions Page 216
Jay Boodheshwar, Deputy Town Manager
3. Temporary Usage of Quadrille Boulevard Parcel Page 220
H. Paul Brazil, P.E., Director of Public Works

XIII. BOARD/COMMISSION ANNUAL REPORT

- A. Annual Report of the Architectural Commission (ARCOM) Page 223
Jeffery W. Smith, Chair

XIV. COMMITTEE REPORTS

- A. Report of the Business and Administrative Committee Meeting Held on March 11, 2022 Page 226
Lew Crampton, Chair

1. Recommendation to Implement Additional 30-Minute Parking Spaces on the 200 and 300 Blocks of Worth Avenue, and the 200 Block of South County Road
Jay Boodheshwar, Deputy Town Manager

XV. PUBLIC HEARINGS

- A. RESOLUTION NO. 050-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Vacating and Abandoning an Existing Public Utility Easement within the Property Commonly Known as 248 Via Marila, in the Town of Palm Beach, Florida. Page 237
H. Paul Brazil, P.E., Director of Public Works

XVI. REGULAR AGENDA

A. Matters Pulled From Consent Agenda: If needed

B. Old Business

1. Update Regarding the Work of the City of West Palm Beach's Panel of Water Quality Experts Page 269
TIME CERTAIN: 10:00 AM
H. Paul Brazil, P.E., Director of Public Works
2. Update on Water Feasibility Study Page 296
TIME CERTAIN: 10:30 AM
(Backup will be provided in the purple folders)
H. Paul Brazil, P.E., Director of Public Works
3. Town-wide Undergrounding Project Page 297
H. Paul Brazil, P.E., Director of Public Works
 - a. Review of Project and Dashboard, Summary of Project Status
 - b. RESOLUTION NO. 051-2022 A Resolution of the Town Council of The Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute an Easement and Use Agreement Between the Town of Palm Beach and Florida Power & Light (FPL) at 1060 North Lake Way for Access, and Maintenance of FPL Equipment.
 - c. RESOLUTION NO. 052-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute an Easement and Use Agreement Between the Town of Palm Beach and Florida Power & Light (FPL) at 449 North Lake Way for Access, and Maintenance of FPL Equipment.
H. Paul Brazil, P.E., Director of Public Works

C. New Business

1. Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ended September 30, 2021. Page 334
TIME CERTAIN: 2:00 PM
Jane Le Clainche, Director of Finance
2. Review of a Stop Work Order Due to Three Strike Rule at 257 West Indies Drive Page 565
Wayne Bergman, Director of Planning, Zoning and Building
3. Review of a Stop Work Order Due to Three Strike Rule at 756 Hi Mount Road. Page 577
Wayne Bergman, Director of Planning, Zoning and Building
4. Discussion Regarding Monoposts Page 587
Kirk W. Blouin, Town Manager

XVII. ORDINANCES

A. Second Reading

1. Proposed Ordinance to Amend Section 42-199 of the Town Code to Include Additional Days When Construction and Landscaping Work is Prohibited

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ORDINANCE NO. 004-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 42 of the Town Code of Ordinances at Article V. Noise, Section 42-199, Hours for Construction Work at Subsection (B) Limited, to Provide Additional Limitations on Dates and Hours of Construction and Landscaping Work; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

2. Proposed Ordinance to Amend Chapter 106, Article VII of the Town Code to Include Additional Restrictions Regarding Use of Public Properties for Private Special Events

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596

ORDINANCE NO. 005-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 106 Streets, Sidewalks and Other Public Places at Article VII, Special Events on Public Property at Division 1-, Generally, Section 106-257, Titled Regulations Relating To Special Event; at Division 2-Permit, Section 106-281-Required; at Section 106-282-Application and at Section 106-283-Standards for Issuance in the Manner and Form Set Forth Below; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

B. First Reading

1. Proposed Ordinance to Amend Chapter 2 Article X Section 2-636 of the Town Code to Modify the Responsibilities of the Shore Protection Board

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602

ORDINANCE NO. 006-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Town Code of Ordinances at Chapter 2, Article X, Section 2-636, Shore Protection Board; Providing for Severability, Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

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

2. Proposed Ordinance to Amend Chapter 88 Articles II and III of the Town Code to Modify Hedge Heights and Eliminate Pests

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607

ORDINANCE NO. 007-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 88, Property Maintenance Code, at Article II, Definitions,

Section 88-14, General Definitions; and at Article III, General Requirements, Sections 88-16, Exterior Property Areas, and 88-23, Pest Elimination; Providing for Severability; Providing for the Repeal of Ordinances in Conflict; Providing for Codification; and Providing an Effective Date.

Wayne Bergman, Director of Planning, Zoning and Building

XVIII. ANY OTHER MATTERS

XIX. 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: April 12, 2022

Section of Agenda

Organizational Items

Agenda Title

Election of Town Council President

Pursuant to Section 3.01 of the Town Charter

(Town Council President Becomes Presiding Officer)

Presenter

ATTACHMENTS:

- ▣ **Sample Ballot**

BALLOT FOR APPOINTMENT OF **TOWN COUNCIL PRESIDENT**

TOWN COUNCIL MEETING APRIL 12, 2022

Please circle one name from the list of names appearing below of the Town Council members who have expressed interest in being selected as Town Council President.

Position to be filled - **Town Council President**

Margaret A. Zeidman

Signature of Town Council Member: _____
Print Name:

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Organizational Items

Agenda Title

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

Presenter

ATTACHMENTS:

- ▣ **Sample Ballot**

BALLOT FOR APPOINTMENT OF **TOWN COUNCIL PRESIDENT PRO TEM**

TOWN COUNCIL MEETING APRIL 12, 2022

Please circle one name from the list of names appearing below of the Town Council members who have expressed interest in being selected as Town Council President Pro Tem.

Position to be filled - **Town Council President Pro Tem**

Bobbie Lindsay

Signature of Town Council Member: _____
Print Name:

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Board and Commissions Presentations and Appointments

Agenda Title

Presentations by the Applicants and Appointments to the Recreation Advisory Commission

Presenter

Pat Gayle-Gordon, Acting Town Clerk

ATTACHMENTS:

- ▣ **Memorandum Dated April 4, 2022, from Pat Gayle-Gordon, Acting Town Clerk**
- ▣ **Attendance Roster**
- ▣ **Member Roster**
- ▣ **Status Sheet**
- ▣ **Sample Ballot**
- ▣ **Application - Millie Dayton**
- ▣ **Application - Mikell M. Howington**
- ▣ **Application - Henry D. Jamison, IV**
- ▣ **Application - David N. Misner**
- ▣ **Application - Michael B. Montanaro**
- ▣ **Application - Grier Pressley**
- ▣ **Application - Allison Wright**

TOWN OF PALM BEACH

Information for Town Council Meeting on April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jay Boodheshwar, Deputy Town Manager

FROM: Pat Gayle-Gordon, Acting Town Clerk

RE: Recreation Advisory Commission Appointment of Three (3) Regular Members

DATE: April 4, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council review the attached applications and appoint three (3) regular members to the Recreation Advisory Commission. These members will fill the vacancies created due to the term expirations for Pamela McIver, Grier Pressly and Leslie Wytrzes. Grier Pressly and Pamela McIver are eligible for reappointment.

GENERAL INFORMATION

The Town Clerk's office has received one (1) application seeking **REAPPOINTMENT** from:

1. Grier Pressly – 242 Seaspray Avenue, Palm Beach, FL.

The Town Clerk's office has received six (6) applications seeking **NEW APPOINTMENT** from the following:

1. Millie Dayton – 317 Garden Road, Palm Beach, FL;
2. Mikell M. Howington – 1236 N. Ocean Way, Palm Beach, FL;
3. Henry "Budge" D. Jamison, IV – 216 Monterey Road, Palm Beach, FL;
4. David N. Missner – 400 S. Ocean Blvd., Palm Beach, FL;
5. Michael B. Montanaro – 3440 S. Ocean Blvd., 206S, Palm Beach, FL;
6. Allison Wright – 235 Seaspray Avenue, Palm Beach, FL.

Attachments

cc: Mark Bresnahan, Director of Recreation

|--|

S= Special Meeting C= Cancelled meeting X= Present AB= Absent Grey shading= Not on commission E= Excused

Commissioners Name	3/4/'20	6/3/'20	9/24/'20	12/3/'20	2/25/'21	5/5/'21	9/23/'21	12/16/'21	2/24/2022							
Nicholas Coniglio	X	X	X	X	X	X	X	X	X							
John Hartz																
Ellen Howe	X	X	AB	X	X	X	X	X	X							
Pamela McIver	X	X	X	X	X	X	X	X	X							
Alexandra Woodfield	X	X	X	X	X											
Leslie Wyrztes	X	X	X	X	X	X	X	X	X							
Carla Termini Cove	X															
Amy Bahl	X	X	X	X												
Grier Pressly	X	X	AB	X	X	X	X	X	E							
Kristen Schonwald-Vila	X	X	X	X	AB	X	X	X	X							
Peter Harris	X	X	X	X	X	X	X	AB	X							
Susan Watts						X	X	X	X							

NAME & ADDRESS	APPOINTED	TERM EXPIRES
Nicholas Coniglio, Chair	4/2020	4/2023 (Term 2, Reg. - Final Term)
	4/2017	4/2020 (Term 1, Reg.)
	4/2016	4/2019 (Term 1, Alt.)
Leslie Wyrzes	4/2019	4/2022 (Term 2, Reg. - Final Term)
	4/2016	4/2019 (Term 1, Reg.)
	4/2015	3/2016 (Term 0 – completing term, Alt.)
	2/2015	4/2015 (Term 0 – completing term, Alt.)
Grier Pressly, Vice Chair	4/2019	4/2022 (Term 1, Reg.)
	5/2017	4/2019 (Term 1 – completing term, Alt.)
Kristen Schonwald-Vila	4/2020	4/2023 (Term 1, Reg.)
	4/2019	4/2022 (Term 1, Alt.)
	4/2018	4/2019 (Term 0 – completing term, Alt.)
Peter E.W. Harris	4/2021	4/2023 (Term 1, Reg.)
	3/2021	4/2021 (Term 0, Reg. – change to code, promoted by MTC
	- 6/2019	4/2021 (Term 1 – completing term, Alt.)
Pamela McIver	4/2021	4/2022 (Term 0, Reg. – change to code, promoted by MTC
	- 4/2019	4/2022 (Term 1, Alt.)
Susan Watts	4/2021	4/2024 (Term 1, Reg.)

RECREATION ADVISORY COMMISSION (RAC)

Next Appointment: **April 12, 2022 Town Council meeting**

Openings advertised via news release: **February 17, 2022**

Deadline to submit applications: **Friday, April 1, 2022, by 5:00 p.m.**

Number of openings: **3 regular members**

Applicants

<u>NAME</u>	<u>SEEKING</u>
Grier Pressly	Reappointment
Millie Dayton	New Appointment
Mikell M. Howington	New Appointment
Henry “Budge” D. Jamison IV	New Appointment
David N. Missner	New Appointment
Michael B. Montanaro	New Appointment
Allison Wright	New Appointment

Current members and open seats

<u>NAME</u>	<u>TERM EXPIRES</u>
<u>Regular Members</u>	
Nicholas Coniglio, Chair	April 2023
Grier Pressly, Vice Chair*	April 2022
Leslie Wyrzes***	April 2022
Kristen Schonwald-Vila	April 2023
Peter E.W. Harris	April 2023
Pamela McIver	April 2022
Susan Watts	April 2024

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 **REGULAR** MEMBER(S)
TO THE **RECREATION ADVISORY COMMISSION (RAC)**
Town Council Meeting on **April 12, 2022**

Positions to be filled: **3 Regular Members**

Please circle 3 from the list of names appearing below

Alternate Members Applying for Reappointment
(Listed Alphabetically)

Grier Pressly

Others Who Have Submitted Applications
(Listed Alphabetically)

Millie Dayton

Mikell M. Howington

Henry “Budge” D. Jamison, IV

David N. Missner

Michael B. Montanaro

Allison Wright

Signature of Town Council Member: _____
Town Council Member

Town of Palm Beach

Submit Date: Mar 04, 2022

Application for Service

Profile

Millie

First Name

Dayton

Middle Initial

Last Name

317 Garden Road

Home Address

Suite or Apt

Palm Beach

City

FL

State

33480

Postal Code

milliedayton@gmail.com

Email Address

Home: (561) 848-8364

Primary Phone

Mobile: (561) 281-9222

Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below) KMC Verified

MCD

Question applies to multiple boards

Appointment to the Architectural Commission (ARCOM), Landmarks Preservation Commission, Planning and Zoning Commission, Recreation Advisory Commission, & Underground Utilities Task Force (UUTF) 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 required copy of the voter registration card shall be grounds for rejection of the application.

Question applies to multiple boards

Residency Verified

Upload a Voter Registration Card (Front)

Question applies to multiple boards

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?

☒ North

Interests/Experience

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

After being born and raised here, I moved back to town almost 20 years ago and couldn't have asked for a more wonderful experience. Palm Beach is a beautiful, safe community and my family has enjoyed a comfortable lifestyle and taken advantage of the many recreational activities available. While I was primarily focused on my children for the last few years, they are older and more independent now and I am turning my attention to how I can give back to the town that has provided me with so much. As someone who loves Palm Beach, participates in many of its activities and wants to serve the wider community I would like to take this opportunity to apply for a position on the Recreation Advisory Commission. I live in Palm Beach year-round and have a keen interest in making sure the town continues to provide the best recreational opportunities to its residents.

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 2

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

Available year-round

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.

Sailfish Club of Florida – Board of Directors 2015-2018, 2019-2022, Executive Committee 2021-2022 Bath and Tennis Club – Chair of Family Activities Committee/Junior Committee 2017-2022 Active participant in the Palm Beach Day Academy community 2009-2020, chairing the Annual Fund for several years and serving as a room parent for my children. Active with Opportunity Early Childhood Education and Family Center. Chaired the Christmas Boutique and Luncheon for several years. Chairwoman for the 75th Anniversary Gala at the Breakers and again in 2015 and 2106. Our entire family is involved through their Thanksgiving Turkey Drive and Angel Family Adoptions at Christmastime. Member of the Preservation Foundation of Palm Beach and through my children have visited and toured Pan's Garden and the Little Red Schoolhouse. I very much enjoy the monthly Landmarks Discovered series with Amanda Skier, watching videos and learning more about Palm Beach architects and the history of the town. Recently joined the Palm Beach Civic Association to become more educated about key town issues.

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

When I moved back to Palm Beach in 2003, the recreation center was a blessing to our young family. We were there almost every day, enjoying the playground or taking music classes, gymnastics, karate and cooking. Saturdays were for youth soccer on what is now the Oakley Debbs field. As they grew, my children participated in the Junior tennis program and continued to use the field daily for PE class at PBDA and the annual Field Day. I am an avid tennis player and have been a member of the Seaview Open Team for 10 years. I am on the courts almost daily for both clinics and matches. During the construction of the new Mandel Center, my tennis was based at Phipps Ocean Park where I also play socially. Most recently, while my children were home from boarding school learning virtually during COVID, the indoor pickleball courts became our exercise spot! We could drive to Seaview, play and have fun in the Smith Family Fieldhouse, and return to Zoom school all within a class period. Our family has fallen in love with pickleball and I am excited to learn about the ways the town is planning to incorporate the game into its master plan. I am not a golfer but have played a few rounds and walked the Par 3 course with my son. It is a beautiful location and a wonderful asset to our town. In summary, I spend my days enjoying the beautiful town of Palm Beach and would be honored to be considered for the Recreation Advisory Commission.

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

- ☒ Palm Beach Civic Association
- ☒ Preservation Foundation of Palm Beach

Present Occupation

No. of years

Past occupation(s)

High School teacher Guidance Counselor

No. of years

5 years

Please provide details regarding your educational background:

The Groton School - 1988-1991 Middlebury College - B.A. 1995 Boston University M.A. and Ed.M. 2001

Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Eric Levine - spouse Cooper, Carter & Chloe Levine - children

Demographics

Some boards and commissions require membership to be racially, politically or geographically proportionate to the general public. The following information helps track our recruitment and diversity efforts.

Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ 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 of dismissal after appointment.

☒ I Agree

Question applies to Recreation Advisory Commission

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 the Board/Commission applications will expire on December 15 of each year.

RECREATION ADVISORY COMMISSION

The Recreation Advisory Commission consists of seven members serving three year terms, appointed by the Town Council. Members of the Commission shall possess a knowledge or interest in Town recreation programs and facilities. Each member of the Recreation Advisory Commission is required to be a registered voter in the Town. The Commission acts in an advisory capacity and shall make recommendations to the Town Council on matters relating to Town recreation programs and facilities. Preference is given to candidates who are enrolled or have their children enrolled in a Recreation Department program or are a regular participant or volunteer at a Town Recreation Department facility. Three alternate members may be appointed by the Town Council who shall serve when called upon by the Chair in the absence of any regular member.

The Recreation Advisory Commission meets six times per year. Meetings begin at 9:00 a.m. and are held in the Town Council Chambers located on the second floor of Town Hall at 360 South County Road, Palm Beach, Florida.

MILLIE C. DAYTON

317 GARDEN ROAD • PALM BEACH • FL • 33480

MILLIEDAYTON@GMAIL.COM • 561 281-9222

COMMUNITY LEADERSHIP

Sailfish Club of Florida , Palm Beach, Florida	
Board of Directors	2015-2018 & 2019-2022
Executive Committee	2021-2022
Bath & Tennis Club , Palm Beach, Florida	
Chair of Junior Committee/Family Activities Committee	2018-2022
Palm Beach Day Academy , Palm Beach, Florida	
Annual Fund Committee	2011-2018
Parent Volunteer	2009-2020
Opportunity Early Childhood Education & Family Center , WPB, Florida	
Chair of Luncheon & Christmas Boutique	2011-2012
Chair of Annual Gala	2014-2016

WORK EXPERIENCE

Newman Preparatory School , Boston, Massachusetts	Sep 1995-May 1999
Courses Taught: French I-IV, Language Arts, World Cultures, SAT Prep., English as a Second Language I-III Varsity Girls Basketball Coach	
Kevin Vigilante for Congress , Providence, Rhode Island	Summer 1994
Estée Lauder Marketing , New York, New York	Summer 1991
Condé Nast Publications , London, England	Summer 1990

EDUCATION

Boston University , Boston, Massachusetts	May 2000-May 2001
Ed.M. School Counseling Practicum for state certification at Boston Latin School. 575 hours.	
Boston University , Boston, Massachusetts	M.A. 2000
Master of Psychology	
Middlebury College , Middlebury, VT	B.A. 1995
Major: <i>French</i> Concentration: <i>Teacher Education</i> Graduating Honors: Magna Cum Laude	
Middlebury Language School , Paris, France	Jan-June 1994
School for Field Studies , Ostional, Costa Rica	Summer 1993
School for Field Studies , Baja, Mexico	Sept-Dec 1992
Harvard University , Cambridge, Massachusetts	Summer 1992
Skidmore College , Saratoga Springs, New York	Sept 1991-May 1992
Groton School , Groton, Massachusetts	Sept 1988-June 1991
Graduating Honors: Cum Laude	

PERSONAL

Mother to Cooper, Carter & Chloe • 5.0 Tennis Player • Comfortable with Technology • Excessively Organized
Proficient in French/Spanish • SCUBA Certified • Pilates Enthusiast • Climbed Mt. Kilimanjaro
Country Music Lover • Decent Cook • True Crime Podcast Listener • Dependable Volunteer and Friend

Application for Service

Profile

Mikell M Howington
First Name Middle Initial Last Name

1236 N Ocean Way
Home Address Suite or Apt

Palm Beach FL 33480
City State Postal Code

mahowington@gmail.com
Email Address

Mobile: (828) 216-9898
Primary Phone Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below)

MH

Question applies to multiple boards

Appointment to the Architectural Commission (ARCOM), Landmarks Preservation Commission, Planning and Zoning Commission, Recreation Advisory Commission, & Underground Utilities Task Force (UUTF) 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 required copy of the voter registration card shall be grounds for rejection of the application.

Question applies to multiple boards

Upload a Voter Registration Card (Front)

Question applies to multiple boards

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?

☒ North

Interests/Experience

Question applies to Recreation Advisory Commission

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

I have some ideas which I think could improve Seaview and have experience with tennis programs in Asheville NC.

Question applies to Recreation Advisory Commission

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 1

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

June-Sept

Question applies to multiple boards

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.

Genesis alliance Asheville NC 3 years Attended the majority of meetings Preservation Society of Asheville NC 2 years Attended the majority of meetings

Question applies to Recreation Advisory Commission

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

I have been on the Seaview tennis teams since 2015. I've been on D7, D6, and D5.

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

None Selected

Present Occupation

legislative relation volunteer ASPCA

No. of years

2

Past occupation(s)

Illustrator High Reach Learning ended in 2003

No. of years

4

Please provide details regarding your educational background:

BA in Business Admin, College of Charleston

[Resume.docx](#)

Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Frank Howington

Demographics

Some boards and commissions require membership to be racially, politically or geographically proportionate to the general public. The following information helps track our recruitment and diversity efforts.

Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ 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 of dismissal after appointment.

☒ I Agree

Question applies to Recreation Advisory Commission

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 the Board/Commission applications will expire on December 15 of each year.

RECREATION ADVISORY COMMISSION

The Recreation Advisory Commission consists of seven members serving three year terms, appointed by the Town Council. Members of the Commission shall possess a knowledge or interest in Town recreation programs and facilities. Each member of the Recreation Advisory Commission is required to be a registered voter in the Town. The Commission acts in an advisory capacity and shall make recommendations to the Town Council on matters relating to Town recreation programs and facilities. Preference is given to candidates who are enrolled or have their children enrolled in a Recreation Department program or are a regular participant or volunteer at a Town Recreation Department facility. Three alternate members may be appointed by the Town Council who shall serve when called upon by the Chair in the absence of any regular member.

The Recreation Advisory Commission meets six times per year. Meetings begin at 9:00 a.m. and are held in the Town Council Chambers located on the second floor of Town Hall at 360 South County Road, Palm Beach, Florida.

Mikell Howington
1236 N Ocean Way, Palm Beach, FL, 33480

Education:

College of Charleston, Charleston, SC, Bachelor of Arts, Major in Business Administration 1989

Work:

My professional work was in illustration at High Reach Learning in Arden, NC which was sold in 2003. High Reach published materials for Head Start and other programs for toddlers. I was one of eleven artists and we all created puzzles and coloring materials and illustrated weekly curriculum for teachers.

Interests:

My main passion is my volunteer work in legislative advocacy for the ASPCA. I work on legislation that affects wildlife, companion animals, and my greatest area of concern, farm animals. I am a regional advocate but have developed a good network of people in Pennsylvania, Georgia, Tennessee, Florida, and North Carolina who can help. You could describe my role as a mini lobbyist. I spend my time reading bills, writing letters, and making phone calls to my legislators, and helping others in my network to do the same. Some of the current bills which I am working to promote are the Farm System Reform Act, the NJ Gestation and Veal Crate Ban, the SAFE ACT, and I am opposing the EATS Act. If you are ever interested in hearing more about this, I would love to talk about it.

As an artist, I enjoy creating exotic looking puppets out of a variety of mediums. I have donated several of these to various charitable organizations in Asheville, NC including Women for Women and The Genesis Alliance, The Mountain Laurel Garden Club, and Veritas Christian Academy.

I have served on several boards including the Preservation Society of Asheville, NC, and the Genesis Alliance.

I am a member of the Sailfish Club.

I volunteered for the flower guild at Bethesda by the Sea under the leadership of Maury Wolf for six years creating weekly boutonnières and arrangements for the home bound.

I am a member of the Garden Club of Palm Beach.

Lastly, but most importantly to you, I have been on Seaview tennis teams since 2015. I started on D7, then D6, and now D5. Our team is currently in first place.

From: Joan Parker <jparker2@netzero.net>
Sent: Saturday, March 12, 2022 9:13 AM
To: Michelle Pallante <MPallante@TownOfPalmBeach.com>
Subject: Mikel Howington

*****Note: This email was sent from a source external to the Town of Palm Beach. Links or attachments should not be accessed unless expected from a trusted source. Additionally, all requests for information or changes to Town records should be verified for authenticity.*****

Dear Ms Pallante

I have known Mikel and her husband Frank for many years since moving here to Palm Beach in 2013. We have travelled many places together and have both social engagements and Mikel and my tennis matches. Mikel is very interested in all aspects of Palm Beach life and would make a very active participant on the Recreation Board . She is honest , caring , outspoken and extremely intelligent . You could not have a better candidate .

Sincerely,
Joan Parker Coenen

Sent from my iPhone

From: Michele Leiner <micheleleiner@icloud.com>
Sent: Saturday, March 12, 2022 9:58 AM
To: Michelle Pallante <MPallante@TownOfPalmBeach.com>
Subject: Mikell Howington

*****Note: This email was sent from a source external to the Town of Palm Beach. Links or attachments should not be accessed unless expected from a trusted source. Additionally, all requests for information or changes to Town records should be verified for authenticity.*****

Dear Ms. Pallante and the Board Members of Palm Beach,

I am writing to recommend Mikell Howington for a Recreation Board position with the town of Palm Beach. I have known Mikell for almost ten years and know she is a town resident that truly cares about our wonderful community.

She has shown her commitment to the town as a member of the towns Garden Club and has been an active member of the Seaview Tennis Team for many years. Whenever we socially gather, she is always aware of town events and happenings and discuss them with me. She is so smart and very respectful of others in all situations.

Mikell would be a great asset to the towns recreation board and I recommend her to you without any reservation.

Sincerely,
Michele Leiner
159 Seaspray Ave
Palm beach, FL 33480
(732)513-521

Town of Palm Beach

Submit Date: Feb 24, 2022

Application for Service

Profile

Henry "Budge"

First Name

D

Middle Initial

Jamison IV

Last Name

216 Monterey Rd

Home Address

Suite or Apt

Palm Beach

City

FL

State

33480

Postal Code

hdj4@yahoo.com

Email Address

Home: (561) 312-9555

Primary Phone

Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below)

HDJ4

Question applies to multiple boards

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Question applies to multiple boards

[Voter_Reg_Front_copy.pdf](#)

Upload a Voter Registration Card (Front)

Question applies to multiple boards

[VoterReg_Back_copy.pdf](#)

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?

☒ North

Interests/Experience

Question applies to Recreation Advisory Commission

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

I have been and continue to be active in recreational related activities all of my life. I play tennis at Seaview 4-5 days per week and at the Phipps Ocean Park facility 1 day per week. I am interested in assisting both the Seaview and Phipps Ocean Park Tennis Centers improve their facilities and tennis programs.

Question applies to Recreation Advisory Commission

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 0

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

N/A

Question applies to multiple boards

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.

Recreation Advisory Commission board member for two terms early-to-mid 2000s

Question applies to Recreation Advisory Commission

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

Volunteer Rec Center Soccer Coach - 10 years

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

None Selected

Present Occupation

Retired

No. of years

20

Past occupation(s)

Founder Jamison Research - 20 years (1979-1999) Founder Achieve Behavioral Healthcare - 5 years (2012-2017)

No. of years

25 total

Please provide details regarding your educational background:

Woodbury Forrest High School (1972-1975) University of Colorado - Boulder (1975-1979)

[HDJ4_Resume_22-2-24.docx](#)

Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Candy Lees Jamison (Wife)

Demographics

Some boards and commissions require membership to be racially, politically or geographically proportionate to the general public. The following information helps track our recruitment and diversity efforts.

Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ Male

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 of dismissal after appointment.

☒ I Agree

Question applies to Recreation Advisory Commission

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 the Board/Commission applications will expire on December 15 of each year.

RECREATION ADVISORY COMMISSION

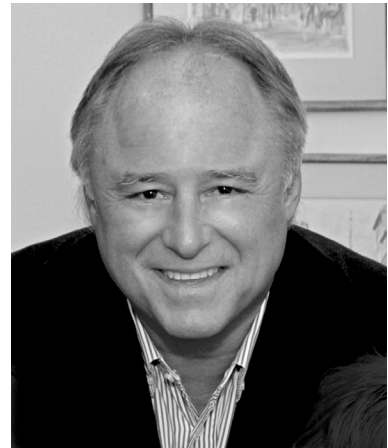
The Recreation Advisory Commission consists of seven members serving three year terms, appointed by the Town Council. Members of the Commission shall possess a knowledge or interest in Town recreation programs and facilities. Each member of the Recreation Advisory Commission is required to be a registered voter in the Town. The Commission acts in an advisory capacity and shall make recommendations to the Town Council on matters relating to Town recreation programs and facilities. Preference is given to candidates who are enrolled or have their children enrolled in a Recreation Department program or are a regular participant or volunteer at a Town Recreation Department facility. Three alternate members may be appointed by the Town Council who shall serve when called upon by the Chair in the absence of any regular member.

The Recreation Advisory Commission meets six times per year. Meetings begin at 9:00 a.m. and are held in the Town Council Chambers located on the second floor of Town Hall at 360 South County Road, Palm Beach, Florida.

Henry D. “Budge” Jamison IV

Henry D. “Budge” Jamison IV was reared in Nashville, Tennessee and began his business career at Jamison Bedding and Furniture, Inc., his family’s fifth generation 130-year-old manufacturing firm.

Following the sale of his family business in 1979, Budge founded Jamison Research, Inc. to develop the nation’s first comprehensive commercial property information service similar to the residential Multi-Listing Service (MLS) but for commercial properties.



The company established multiple interrelated databases throughout major metropolitan areas and delivered its data and updates electronically to its clients through a proprietary intranet system – a full decade before the advent of the Internet. In 1999, Jamison Research was sold to CoStar Group (NASDAQ: CSGP) and Budge retired after twenty-one years in the commercial real estate information business.

Budge has been active in the Palm Beach County area as a former 10-year volunteer Rec Center soccer coach and as a former 2-term board member of the Town of Palm Beach Recreation Commission. He is a former Trustee and President of the non-profit Palm Beach Tennis Association, former Vice-Chairman of the Board of the North Palm Beach and Florida Region of the Young Life Christian youth organization, former 12-year member of the Salvation Army’s Advisory Board serving as its Chairman for the past 6 years, and former Board Member and staff photographer at the Palm Beach Zoo.

Budge is an avid photographer, backpacker, fisherman, SCUBA diver, and tennis player. He and his wife Candy Lees Jamison, a Palm Beach native, are 21-year residents of Palm Beach. They have been married for 35 years and have 3 children, Maggie, Henry, and Ellie. Candy is Counseling Therapist at Palm Beach Atlantic University.

Town of Palm Beach

Submit Date: Feb 23, 2022

Application for Service

Profile

David N Missner
First Name Middle Initial Last Name

400 South Ocean Blvd
Home Address Suite or Apt

Palm Beach FL 33480
City State Postal Code

mizzner@icloud.com
Email Address

Mobile: (847) 804-0483
Primary Phone Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below)

Yes

Question applies to multiple boards

Appointment to the Architectural Commission (ARCOM), Landmarks Preservation Commission, Planning and Zoning Commission, Recreation Advisory Commission, & Underground Utilities Task Force (UUTF) 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 required copy of the voter registration card shall be grounds for rejection of the application.

Question applies to multiple boards

Upload a Voter Registration Card (Front)

Question applies to multiple boards

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?

☒ South

Interests/Experience

Question applies to Recreation Advisory Commission

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

I am a lifelong tennis player. I am a lawyer for over 55 years and think I can use my abilities to promote sports in Palm Beach

Question applies to Recreation Advisory Commission

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 0

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

I am a Florida resident and am in Palm Beach 8 months of the year. Would be available the other four months on zoom.

Question applies to multiple boards

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.

None

Question applies to Recreation Advisory Commission

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

Other than playing tennis and assisting Dan Minic with his proposal to be head professional, none

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

None Selected

Present Occupation

Attorney

No. of years

55 years

Past occupation(s)

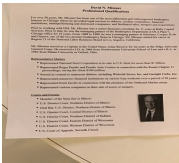
Attorney all of my professional life

No. of years

55

Please provide details regarding your educational background:

BA from Miami University (Ohio) in 1963. JD from Northwestern University School of Law in 1966.



Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Only my wife, Barbara Fosco

Demographics

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Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ Male

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 of dismissal after appointment.

☒ I Agree

Question applies to Recreation Advisory Commission

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RECREATION ADVISORY COMMISSION

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David N. Missner
Professional Qualifications

For over 50 years, Mr. Missner has been one of the most influential and well-respected bankruptcy lawyers in Chicago where he provided legal services to debtors, creditor committees, financial institutions, underperforming and distressed companies, and facilitated sales, mergers and acquisitions.

Prior to working with DSL, Mr. Missner was a senior financial consultant for 11 years at Rally Capital Services. Prior to that, he was the managing partner of the Bankruptcy Department at DLA Piper's Chicago office for 19 years. From 1968 to 1989, he was a managing partner at Schwartz, Cooper, Kolb and Gaynor, one of the two premier bankruptcy firms in Chicago. Mr. Missner started his career at Region 21 of the National Labor Relations Board in Los Angeles, California.

Mr. Missner served as a Captain in the United States Army Reserve for six years in the Judge Advocate General Corps. He received a J.D. in 1966 from Northwestern University School of Law and a B.A. in 1963 from Miami University in Oxford, Ohio.

Representative Matters

- Represented National Steel Corporation in its sale to U.S. Steel for more than \$1 billion.
- Represented Roger Penske and Penske Auto Centers in connection with the Kmart Chapter 11 proceedings, saving the client \$100 million.
- Served as counsel to numerous debtors, including Wieboldt Stores, Inc. and Gaslight Clubs, Inc.
- Represented numerous financial institutions on various loan workouts over a period of 50 years.
- Represented Irwin Jacobs in connection with the purchase of the Outboard Marine assets.
- Represented various companies in their sale of assets or mergers.

Courts and Forums

- Member of the State Bar in Illinois
- U.S. District Court, Northern District of Illinois
- Trial Bar, U.S. District, Northern District of Illinois
- U.S. District Court, Central District of Illinois
- U.S. District Court, Northern District of Indiana
- U.S. District Court, Eastern District of Wisconsin
- U.S. District Court, Western District of Wisconsin
- U.S. Court of Appeals, Seventh Circuit



Town of Palm Beach

Submit Date: Mar 09, 2022

Application for Service

Profile

Michael B Montanaro
First Name Middle Initial Last Name

3440 South Ocean Blvd 206 S
Home Address Suite or Apt

Palm Beach FL 33480
City State Postal Code

dr.michaelmontanaro@gmail.com
Email Address

Home: (203) 257-9250 Home: (561) 588-8563
Primary Phone Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below)

KMC verified

MBM

Question applies to multiple boards

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Question applies to multiple boards

Residency Verified

Upload a Voter Registration Card (Front)

Question applies to multiple boards

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?

☒ South

Interests/Experience

Question applies to Recreation Advisory Commission

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

I am a retired orthodontist who keeps in shape . I think my knowledge and ability to synthesize information and get things done would help any Board.

Question applies to Recreation Advisory Commission

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 0

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

None

Question applies to multiple boards

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.

None

Question applies to Recreation Advisory Commission

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

None

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

None Selected

04-12-22 TCM Backup

Michael B Montanaro

Present Occupation

Orthodontist retired

No. of years

40

Past occupation(s)

Orthodontist

No. of years

Please provide details regarding your educational background:

FAIRFIELD UNIV LOYOLA DENTAL CHICAGO. UNIV OF ILLINOIS ORTHODONTIC

Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Wife Wendy Montanaro

Demographics

04-12-22 TCM Backup

Michael B Montanaro

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Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ Male

Physically Disabled

☐ Yes ☒ No

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☒ I Agree

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Application for Service

Profile

Grier

First Name

Pressly

Middle Initial

Last Name

242 Seaspray Ave

Home Address

Suite or Apt

Palm Beach

City

FL

State

33480

Postal Code

grier@pprplaw.com

Email Address

Home: (561) 309-7468

Primary Phone

Home: (561) 659-4040

Alternate Phone

Question applies to multiple boards

I am a registered voter in the Town of Palm Beach (Initial below)

KMC verified

GP

Question applies to multiple boards

Appointment to the Architectural Commission (ARCOM), Landmarks Preservation Commission, Planning and Zoning Commission, Recreation Advisory Commission, & Underground Utilities Task Force (UUTF) 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 required copy of the voter registration card shall be grounds for rejection of the application.

Question applies to multiple boards

Residency verified

Upload a Voter Registration Card (Front)

Question applies to multiple boards

Upload a Voter Registration Card (Back)

Which Boards would you like to apply for?

Recreation Advisory Commission: Submitted

In what area of town do you live?☒ Midtown

Interests/Experience

Why do you wish to be appointed as a member of the Recreation Advisory Commission?

First, I am a current member (Vice Chair) of RAC and have truly enjoyed my service. Also, I have a vested interest in the Town's recreational offerings and would like to do my part to ensure that the Town continues to provide its residents with a first class recreation experience that is both affordable to the Town's families and profitable to the Town. As a lifelong resident of Palm Beach, I have personally benefitted from the Town's recreation facilities from childhood to adulthood. I grew up taking golf lessons and playing golf with my family and friends at the Par 3, and playing on the Rec Center fields and tennis courts. The Rec Center was unquestionably the hub of my after school entertainment and summer camp experience. I grew up on Seaspray Ave., so to have a quality "home" facility like the Rec Center was critical to my enjoyment growing up as a kid on the island, and was equally critical to my busy parents. In fact, my mother, Katie Pressly, was very involved in supporting the development of the Rec Center in the 1980's. I continue to reside on Seaspray, and as a result my 14-year-old daughter is enjoying the same opportunities and experiences that I had in my youth, taking tennis lessons at the Seaview courts, running on the athletic field, etc. My wife and I have a family membership at the Mandel fitness center. I am at the Par 3 a few times a month, using the driving range and practice facility, enjoying al Fresco, or playing a round of golf. My entire family, and many island friends, look forward to enjoying the new pickleball offerings at Seaview, and eventually, at Phipps Ocean Park. I am sure that I speak for a number of Town residents when I say that many of my own childhood memories of yesterday, and my daughter's own memories growing up today, were created at the Town's recreation facilities. I feel a responsibility to see that those types of memories are available for future generations of Town families.

Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years? *

☒ 5

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

N/A Available year round

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.

Recreation Advisory Commission - Vice Chair, current Palm Beach Chamber of Commerce - Trustee, 2018-present Palm Beach Civic Association - Director, 2021-present Palm Beach Fellowship of Christians & Jews - Director, 2017-present

Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

Born in Palm Beach, I have a lifetime of experience and enjoyment of the Town's recreation programs and facilities. We have a family membership at the Mandel fitness center. My daughter takes regular tennis lessons at the Seaview courts. I am a frequent visitor to the Par 3.

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

- ☒ Palm Beach Chamber of Commerce
- ☒ Palm Beach Civic Association
- ☒ Palm Beach County Historical Society

Present Occupation

Attorney

No. of years

23 years

Past occupation(s)

N/A I have been an attorney for my entire professional career

No. of years

N/A

Please provide details regarding your educational background:

University of Florida B.A. and J.D.

Upload a Resume

Have you ever been convicted or pled guilty or nolo contendere to a crime other than minor traffic violations?

☐ Yes ☒ No

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

I agree that I will resign from the board, commission, or committee if I am appointed to the position I am seeking in this application.

☒ I Agree

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

Spouse: Kristy Pressly Child: Parker Pressly Parents: Jamie & Katie Pressly Sister: Page Pressly
Uncle/Aunt: David & Mary Pressly

Demographics

Some boards and commissions require membership to be racially, politically or geographically proportionate to the general public. The following information helps track our recruitment and diversity efforts.

Ethnicity

☒ Caucasian/Non-Hispanic

Gender

☒ Male

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 of dismissal after appointment.

☒ I Agree

Question applies to Recreation Advisory Commission

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 the Board/Commission applications will expire on December 15 of each year.

RECREATION ADVISORY COMMISSION

The Recreation Advisory Commission consists of seven members serving three year terms, appointed by the Town Council. Members of the Commission shall possess a knowledge or interest in Town recreation programs and facilities. Each member of the Recreation Advisory Commission is required to be a registered voter in the Town. The Commission acts in an advisory capacity and shall make recommendations to the Town Council on matters relating to Town recreation programs and facilities. Preference is given to candidates who are enrolled or have their children enrolled in a Recreation Department program or are a regular participant or volunteer at a Town Recreation Department facility. Three alternate members may be appointed by the Town Council who shall serve when called upon by the Chair in the absence of any regular member.

The Recreation Advisory Commission meets six times per year. Meetings begin at 9:00 a.m. and are held in the Town Council Chambers located on the second floor of Town Hall at 360 South County Road, Palm Beach, Florida.

J. Grier Pressly, III, Esq.

242 Seaspray Ave.
Palm Beach, FL
(561)309-7468
grier@pprplaw.com

EDUCATION

B.A., History, University of Florida, *with highest honors* (1996)

J.D., University of Florida Levin College of Law, *with honors* (1999)

Phi Beta Kappa

University of Florida Hall of Fame

Florida Blue Key Leadership Honorary

“Outstanding Young Alumnus” of the College of Law (2010)

EMPLOYMENT

Partner/Shareholder

Pressly, Pressly, Randolph & Pressly, P.A.

251 Royal Palm Way

Suite 300

Palm Beach, FL 33480

PROFESSIONAL AFFILIATIONS

Palm Beach County Bar Association (President, 2015-16)

Real Property, Probate & Trust Law Section of The Florida Bar (Executive Council member)

COMMUNITY INVOLVEMENT

Town of Palm Beach, Recreation Advisory Commission (Commissioner, 2017-present)

Palm Beach Chamber of Commerce (Trustee, 2018-present)

Palm Beach Civic Association (Director, 2021-present; Membership Committee)

Palm Beach Fellowship of Christians & Jews (2017-present; Secretary)

Historical Society of Palm Beach County (Chairman, Board of Directors, 2013-18)

Legal Aid Society of Palm Beach County (Board of Directors, 2015-present)

Rosarian Academy (Board of Directors, 2019-present)

University of Florida, Gator Boosters (Board of Directors, 2019-present)

University of Florida College of Law Alumni Assoc. (Board of Directors, 2021-present)



TOWN OF PALM BEACH

APPLICATION FOR SERVICE ON

RECREATION ADVISORY COMMISSION

TOWN OF PALM BEACH

MAR 25 2022

Town Manager's Office

Please complete the 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 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 that applicant has reviewed 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.

Name: Allison Wright Residence Address: 235 Seaspray Ave

Mailing Address: same Home Telephone: 804 357-9799

E-mail Address: allisonswright@verizon.net Work Telephone: ---

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

KMC:
Verified
3/20/22

Appointment to the Recreation Advisory Commission 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 do you wish to be appointed as a member of the Recreation Advisory Commission? (Please use additional pages if necessary).

I want the Rec Dept to be for our community - for every
town member - so we can be active with our neighbors.

2. Please identify how many meetings of the Recreation Advisory Commission you have attended in the past two (2) years.

☒ 0 ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 Covid

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.

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

5. Please describe your current and past involvement/participation in Town recreation programs and/or facilities.

Use parks and beach daily. Donated to Mardel Center. I tried to participate in tennis and pickethall but was not successful so forced to play elsewhere.

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
☐ Other _____

7. Present occupation. None No. of years. _____

Employer. _____

8. Past occupation(s). internal bank auditor, real estate lender No. of years. _____

Employer(s). SunTrust Bank, self

9. Please provide details regarding your educational background:

College degree from the University of Virginia

10. 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
<u>Watson</u>	<u>Spouse</u>	<u>Same</u>	<u>retired</u>	<u>Self</u>

11. Have you ever been convicted of a crime or pled guilty or nolo contendere to a crime other than minor traffic violations? N^o

12. 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

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

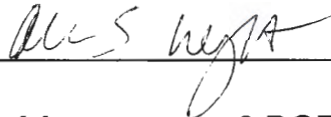
☐ Male ☒ Female

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: 3-23-22

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.

RECREATION ADVISORY COMMISSION

The Recreation Advisory Commission consists of seven members serving three year terms, appointed by the Town Council. Members of the Commission shall possess a knowledge or interest in Town recreation programs and facilities. Each member of the Recreation Advisory Commission is required to be a registered voter in the Town. The Commission acts in an advisory capacity and shall make recommendations to the Town Council on matters relating to Town recreation programs and facilities. Preference is given to candidates who are enrolled or have their children enrolled in a Recreation Department program or are a regular participant or volunteer at a Town Recreation Department facility. Three alternate members may be appointed by the Town Council who shall serve when called upon by the Chair in the absence of any regular member.

The Recreation Advisory Commission meets six times per year on the first Wednesday in the months of January, March, May, September, and November. Meetings begin at 9:00 a.m. and are held in the Town Council Chambers located on the second floor of Town Hall at 360 South County Road, Palm Beach, Florida.

I've been a town resident for several years and love it! I would like to be involved with Town Rec and Parks to ensure these are amenities for all of us to enjoy. These are places and activities that should bring us all together in this very special place.

Allison Wylot

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda Minutes

Agenda Title
Town Council Meeting Minutes
Pat Gayle-Gordon, Acting Town Clerk

March 8, 2022, Town Council Meeting Minutes
March 9, 2022, Town Council Development Review Meeting Minutes

Presenter

ATTACHMENTS:

- ▣ **March 8, 2022, Town Council Meeting Minutes**
- ▣ **March 9, 2022, Town Council Development Review Meeting Minutes**



MINUTES OF THE TOWN COUNCIL MEETING HELD ON TUESDAY, MARCH 8, 2022

I. CALL TO ORDER AND ROLL CALL

The Town Council Meeting of Tuesday, March 8, 2022, was called to order at 9:30 a.m. in the Town Council Chambers. On roll call, all council members were found to be present.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

Acting Town Clerk Gayle-Gordon gave the Invocation and President Zeidman led the Pledge of Allegiance.

III. MODIFICATIONS TO THE AGENDA

The following modifications were made to the Agenda:

- (1) Item No. X.B.4. RESOLUTION NO. 036-2022 TIME CERTAIN: 11:45 AM
was pulled and heard as Item No. XIII.A.1.
- (2) Item No. XIII.B.1. Proposed Addition of Stairs on the South Side of Memorial Fountain
TIME CERTAIN: 11:00 AM

IV. APPROVAL OF AGENDA

Motion was made by Council Member Araskog and seconded by Council Member Crampton to approve the Agenda, as amended. On roll call, the Motion passed unanimously.

V. RECOGNITIONS

Mayor Moore recognized the following employees for their retirements and expressed appreciation for their service to the Town: Paul Castro, Zoning Manager; Lori Bates, Police Officer; Michael Bates, Police Sergeant; Jimmy Duane, Assistant Fire Chief; Brett Madison, Water Resources Manager; Rod Gardner, Assistant Director of Recreation. She also announced the following employee milestones: Curtis Cameron and Gerald Saturn, Public Works, 15 years; Corey Bell, Public Works, 30 years; Eric Szehner, Public Works,

20 years; Jodi Sronce, Fire, 15 years; Angela Olivares, 5 years; Edward Sabol, Fire, 5 years; and Christopher Wilson, Public Works, 5 years.

- A. Recognition of Alexander C. Ives for his Service on the Architectural Review Commission from March 2011 to March 2022
Danielle H. Moore, Mayor

Mayor Moore recognized Alexander C. Ives for his service on the Architectural Review Commission by presenting him with a Town plaque.

- B. Recognition of Michael B. Small for his Service on the Architectural Review Commission from March 2013 to March 2022
Danielle H. Moore, Mayor

Mayor Moore recognized Michael B. Small for his service on the Architectural Review Commission by presenting him with a Town plaque.

- C. Recognition of Richard René Silvin for his Service on the Landmarks Preservation Commission from May 2014 to March 2022
Danielle H. Moore, Mayor

Mayor Moore recognized Richard René Silvin for his service on the Landmarks Preservation Commission by presenting him with a Town plaque.

VI. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

The following item was heard out of order of the agenda:

- D. Presentations by the Applicants and Appointments to the Retirement Board of Trustees
Pat Gayle-Gordon, Acting Town Clerk

The following applicants made presentations to the Town Council:

John Copeland
Thomas Parker

Motion was made by Council Member Araskog and seconded by Council Member Cooney to appoint John Copeland and Thomas Parker as members of the Retirement Board of Trustees. On roll call, the Motion passed unanimously.

- A. Presentations by the Applicants and Appointments to the Architectural Commission (ARCOM)
Pat Gayle-Gordon, Acting Town Clerk

The following applicants made presentations to the Town Council:

Katherine "KT" Catlin
Elizabeth Connaughton
Julie Herzig Desnick
Dan Floersheimer
Richard Sammons

Motion was made by Council President Pro Tem Lindsay and seconded by Council Member Crampton to appoint Kenn Karakul and Richard Sammons as regular members of the Architectural Commission. On roll call, the Motion passed unanimously.

Motion was made by Council Member Crampton and seconded by Council Member Cooney to appoint Elizabeth Connaughton and Joshua Martin as alternate members of the Architectural Commission. On roll call, the Motion passed unanimously.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to appoint Dan Floersheimer as an alternate member of the Architectural Commission. On roll call, the Motion passed unanimously.

The following item was heard out of order of the agenda:

XIII. REGULAR AGENDA

B. Old Business

1. Proposed Addition of Stairs on the South Side of Memorial Fountain
TIME CERTAIN: 11:00 AM
Jay Boodheshwar, Deputy Town Manager

Bill Bone, Chairman of the Palm Beach Centennial Commission, provided a history of the Town Square project and provided background information on the request to add stairs and an ADA lift on the south side of the Memorial Park.

Richard Sammons, Architect, presented the model of the proposed stairs and lift and explained the architectural elements. He answered questions from Council Members. He clarified that they will be working in conjunction with the Garden Club on the final concept.

Mayor Moore commended Mr. Sammons on the design of the proposed stairs.

Paul Brazil, Public Works Director, answered questions from Council Members pertaining to maintenance and traffic impacts.

Public Comment:

Robert Linck, 251 Esplanade Way, spoke in support of retaining the park as it currently is.

Dr. Jane Day spoke regarding her work on the original fountain, including writing the grant and spoke in opposition to the proposed changes to the fountain.

Robert Linck, 251 Esplanade Way, provided a presentation on the family's opposition to the proposed changes. He focused on preservation of the current design, potential safety issues and potential legal issues.

Addison Linck, 251 Esplanade Way, provided a presentation on an alternative proposal, which would include plantings that are more historically accurate and opening the gates that have been welded shut.

Nancy Madden, President of the Garden Club of Palm Beach, spoke in support of the proposed addition.

Cynthia Friedman, 300 Seminole Avenue, spoke in support of the proposed addition.

Donald Singer, 2295 S. Ocean Blvd., representing the Citizens Association, spoke in support of the proposed addition.

Dick Kleid, 2660 S. Ocean Blvd., spoke in support of the proposed addition.

Anita Selzer, Cocoanut Row, provided historical information on the project.

Anne Pepper, 333 Seaspray Avenue, spoke in opposition to the proposed addition.

Mike Liss, 2275 S. Ocean Blvd., spoke in support of the proposed addition.

Council President Pro Tem Lindsay spoke regarding the proposed addition integrating into Memorial Park and the fountain. She was especially supportive of the ADA lift in order to assist handicapped individuals to access the fountain.

Council Member Crampton spoke in support of the proposed stairs and lift. He spoke regarding the Landmarks Preservation Commission reviewing the design and the work of the Garden Club.

Council Member Cooney spoke regarding his involvement in the update to the Memorial Park and spoke in opposition to adding stairs to the fountain.

He spoke in support of looking at alternative methods to making changes to the park.

Council Member Araskog spoke in opposition to the proposed addition due to issues that have been outlined such as safety and potential litigation.

Council President Zeidman expressed support for the proposed addition, which she feels would improve the park and fountain.

Town Manager Blouin addressed questions regarding potential safety issues and liability.

Motion was made by Council President Pro Tem Lindsay and seconded by Council Member Crampton to approve the addition of stairs and ADA lift on the south side of Memorial Park subject to input from the Garden Club. On roll call, the Motion passed 3-2 with Council Members Araskog and Cooney dissenting.

VI. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

- B. Presentations by the Applicants and Appointments to the Code Enforcement Board
Pat Gayle-Gordon, Acting Town Clerk

The following applicants made presentations to the Town Council:

Pamela Davies
Karen Egger
Gary Feldman
Bram Majtlis
John McGowan
Pamela Saba

Motion was made by Council Member Crampton and seconded by Council Member Cooney to appoint Bram Majtlis and Pamela Saba as regular members of the Code Enforcement Board. On roll call, the Motion passed unanimously.

Motion was made by Council Member Crampton and seconded by Council Member Araskog to appoint John B. McGowan as an alternate member of the Code Enforcement Board. On roll call, the Motion passed unanimously.

The following item was heard out of order of the agenda:

IX. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE

John David Corey, 426 Australian Avenue, spoke regarding sister city status with Integua, Guatemala.

The Town Council took a lunch recess at 1:30 p.m. and reconvened at 2:30 p.m.

VI. BOARD AND COMMISSIONS PRESENTATIONS AND APPOINTMENTS

C. Presentations by the Applicants and Appointments to the Landmarks Preservation Commission

Pat Gayle-Gordon, Acting Town Clerk

The following applicants made presentations to the Town Council:

Jacqueline Albarran

Julie Herzig Desnick

Paula Isacoff

Alexander Ives

Anne Metzger

Bridget Moran

J. David Seay (*remarks read into the record by Council Member Cooney*)

Fernando Wong

Sue Patterson (*remarks read into the record by President Zeidman*)

Town Attorney Randolph provided clarification of the ordinance pertaining to the membership of the commission, specifically regarding the non-resident expert. Discussion ensued regarding the appointment of the non-resident expert and the architect positions.

The Town Council provided consensus to send the ordinance pertaining to the Landmarks Preservation Commission to the ORS Committee to clarify the language regarding membership.

The appointments were deferred to the March 9, 2022, Town Council Meeting.

The following item was heard out of order of the agenda:

XI. BOARD/COMMISSION ANNUAL REPORT

A. Annual Report of the Landmarks Preservation Commission

Rene Silvin, Chair

Rene Silvin, Chair of the Landmarks Preservation Commission provided an update of the past year.

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

The Town Council recessed at 4:07 p.m. and reconvened at 4:18 p.m.

VII. COMMENTS OF MAYOR DANIELLE H. MOORE

Mayor Moore requested approval of the Town Council to authorize staff to work with the City of West Palm Beach to light the bridge yellow and blue in support of Ukraine. She provided an update on the pesticide resolution, which she shared with other cities at the League of Cities meeting. She spoke regarding her attendance at the unveiling of the Clark Avenue bucket stand. She spoke regarding additional potential bucket stand and spoke regarding Ms. Buhler working with Paul Brazil on identifying further locations. She thanked the Navy Seals for their appearance at the Mandel Recreation Center re-opening event. She expressed appreciation to former Mayors for their support of the employee bonus program and for those who have contributed.

VIII. COMMENTS OF TOWN COUNCIL MEMBERS

Council President Pro Tem Lindsay spoke regarding a notification from Governor DeSantis on home rule for coastal communities in regards to the smoking legislation.

Council Member Crampton expressed appreciation to Mayor Moore for her work on the bonus program for Town employees.

Council Member Araskog expressed appreciation to Michael Small, Rene Silvin and Alexander Ives, for their service to the community on Town commissions. She spoke regarding calls that she has been receiving regarding a proliferation of different varieties of fences around Town.

X. APPROVAL OF CONSENT AGENDA

A. MINUTES

1. Town Council Meeting Minutes
Pat Gayle-Gordon, Acting Town Clerk
 - a. February 8, 2022, Town Council Meeting Minutes
 - b. February 9, 2022, Town Council Development Review Meeting Minutes
2. Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of February 23, 2022.
Wayne Bergman, Director of Planning, Zoning and Building

B. RESOLUTIONS

1. RESOLUTION NO. 033-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute a Restrictive Covenant with the Florida Department of Environmental Protection.
H. Paul Brazil, P.E., Director of Public Works

2. RESOLUTION NO. 034-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving an Interlocal Agreement Governing Use of Palm Beach County Regional Opioid Settlement Funds and Authorizing the Town Manager and Staff to Execute All Documents Necessary on Behalf of the Town of Palm Beach. *Nicholas Caristo, Chief of Police*
3. RESOLUTION NO. 035-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting Amendments to the Statement of Investment Policy for the OPEB Trust Board of Trustees of the Town of Palm Beach Pursuant to Section 82-153 of the Code of Ordinances of the Town of Palm Beach; Providing an Effective Date. *Jane Le Clainche, Director of Finance*
4. RESOLUTION NO. 036-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of RFP No. 2022-10, Planning Services for Code Reform for the Town of Palm Beach to ZoneCo, LLC and The Corradino Group, Inc. *Dean Mealy, Purchasing Manager*
Pulled and Heard as Item No. XIII.A.1.
5. RESOLUTION NO. 037-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Change Order to the FY22 Blanket Purchase Order issued to Xylem Water Solutions USA, Inc. in the Amount of \$81,732.07 for a New Award Amount of \$150,000. *Dean Mealy, Purchasing Manager*
6. RESOLUTION NO. 038-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Change Order to the Award of Engineering Design Services to Mock-Roos and Associates for the D-8 Stormwater Pump Station and the E-5 Wastewater Pump Station for an Additional \$23,858 Against Resolution No. 150-2019. *Dean Mealy, Purchasing Manager*

C. OTHER

1. Accept Donation of \$100,000 for Purchase of Equipment for the Police Department
Nicholas Caristo, Chief of Police
2. Request by the City of West Palm Beach for Town Sponsorship in the Amount of \$12,000 for the City's 4th on Flagler Event
Kirk W. Blouin, Town Manager

3. Accept Donation of \$46,800 from Everglades Island Residents for Purchase of Security Cameras
Nicholas Caristo, Chief of Police
4. 209 Phipps Plaza Right-of-Way Permit for Scaffolding During Season
H. Paul Brazil, P.E., Director of Public Works
5. 100 Four Arts Plaza Right-of-Way Permit for Scaffolding During Season
H. Paul Brazil, P.E., Director of Public Works
6. Acceptance of Information Technology Donations
Kirk W. Blouin, Town Manager

XII. COMMITTEE REPORTS

- A. Report of the Ordinances, Rules and Standards Committee Meeting Held on Thursday, February 3, 2022
Julie Araskog, Chair

Chair Araskog provided a brief update on the noise ordinance. She also provided an update on the ordinance regarding the hedge height limits in regards to iguanas.

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 February 3, 2022. On roll call, the Motion passed unanimously.

1. Discussion Regarding Measures to Mitigate Impacts of Truck Traffic
Jay Boodheshwar, Deputy Town Manager

Deputy Town Manager Boodheshwar provided background information on the item. He spoke regarding items being done on a staff level to mitigate this issue and provided possible recommendations. He spoke regarding new curbs and expansions of certain intersections and spoke regarding having a fund for restoring public right of way that has been damaged. Town Manager Blouin further discussed the new three strikes rule that has been put into place in conjunction with the construction permitting process.

Council Member Araskog stated that what staff has come up with is a good start, but she feels that there could be additional measures that could go further to mitigate the issue. She spoke in support of limiting certain types and/or sizes of trucks in certain parts of Town or requiring permits for certain vehicles. She expressed concern over property damage for private individuals.

Council Member Crampton spoke in support of the proposed elements and spoke in support of also including landscaping trailers. He spoke regarding the difficulty of identifying every possible scenario. He spoke regarding both sides of this issue.

Council President Pro Tem Lindsay spoke regarding identifying certain narrow streets in Town and not permitting large trucks on those streets.

Town Manager Blouin spoke regarding the staff meetings and discussions that have occurred regarding this issue. He addressed issues with the Kimley-Horn truck study and spoke regarding the various options that are being studied. He spoke regarding posting signs on certain streets and potential issues with doing so and spoke regarding enforcement issues.

Council President Zeidman spoke in support of the addition of complying with the truck logistics plan, the “three strike” program, posting signs on the most narrow streets, locations of new curbs and turf restoration fund.

In response to Council President Zeidman, Director Brazil and Town Manager Blouin spoke regarding certain types of construction items and situations that must be done with large trucks.

Deputy Town Manager Boodheshwar spoke regarding items that the Town staff will go back to discuss, including sending a letter to service vendors to request that they avoid certain streets. Town Manager Blouin expressed concern over posting signs due to potential complaints from residents.

Council President Pro Tem Lindsay spoke in opposition to posting signs and spoke in support of the construction logistics plans being used to ensure compliance.

After discussion, it was the consensus of the Town Council to direct staff to continue with the outlined measures suggested to mitigate the impacts of the truck traffic such as installing new curbs, expanding certain intersections, creating a fund to restore damaged public rights-of-way, sending letters to various service providers requesting that they avoid certain streets and to return to Council with additional details.

XIII. REGULAR AGENDA

A. Matters Pulled From Consent Agenda: If needed

1. RESOLUTION NO. 036-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of RFQ No. 2022-10, Planning Services for Code Reform for the Town of Palm Beach to ZoneCo, LLC and The Corradino Group, Inc.

Dean Mealy, Purchasing Manager

TIME CERTAIN: 11:45 AM

Dean Mealy, Purchasing Manager, provided background information on the item. Director of Planning, Zoning & Building, Wayne Bergman provided additional information on the selection process and on the firms that the committee selected. Council President Zeidman spoke regarding Urban Design Associates and advice that had been received regarding the professionals needed in this process. She provided information on the recommended firms and their qualifications and drawbacks.

Council Member Araskog expressed concern over certain qualifications and experience of the firms in relation to needs of the Town.

Sean Suder, ZoneCo and Joe Corradino, The Corradino Group, provided responses to Council Members' questions and explained the process of two organizations' collaboration on the project.

In response to Council President Pro Tem Lindsay, Director Brazil spoke regarding using Woods Hole Group and explained that their contract is also going out to RFP. Council Member Lindsay expressed concern over how the firms will work together on this project.

Town Manager Blouin explained the coordination between the departments and the firms on the overall project, and Director Bergman provided additional information on the coordination.

Council Member Crampton requested confirmation from Town Manager Blouin that he was comfortable with how this coordinated process would work, to which Town Manager Blouin responded.

Council Member Cooney expressed support for the proposed recommendation.

Edward Ng and Scarlet Hammons, Corradino Group, spoke regarding the coordination of the project.

Motion was made by Council Member Crampton and seconded by Council Member Araskog to approve Resolution No. 036-2022. On roll call, the Motion passed unanimously.

B. Old Business

1. Proposed Addition of Stairs on the South Side of Memorial Fountain

TIME CERTAIN: 11:00 AM

Jay Boodheshwar, Deputy Town Manager

This item was heard out of order of the agenda.

2. COVID-19 Situation Update
Kirk W. Blouin, Town Manager

Council President Zeidman spoke regarding positivity and hospitalization rates declining. She provided a warning to restaurants that have more outdoor seating than what is allowed.

3. Town-wide Undergrounding Project:
H. Paul Brazil, P.E., Director of Public Works

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

Patricia Strayer, Town Engineer, provided an update on the project. She announced that the monthly Coffee with the Crew has resumed. She answered questions by Council Member Crampton on the project budget.

Council Member Crampton spoke regarding complaints that he has heard regarding the undergrounding project and beach project occurring at the same time.

- b. Selection of Florida Power & Light Decorative Streetlights for Mid-Town Undergrounding Area.

Town Engineer Strayer provided background information on the streetlights. Discussion ensued on the brightness of the proposed streetlights. Town Engineer Strayer spoke regarding these streetlights being put into the place of existing Cobra head streetlights and provided the locations of the streetlights.

The Town Council provided consensus on the choice of lights.

- c. RESOLUTION NO. 039-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of a Purchase Order to Kimley-Horn and Associates, Inc. for Construction Phase Services for the Australian Avenue Watermain Replacement in the Amount of \$73,925.91 and Establishing a Project Budget of \$81,319.

Patricia Strayer, Town Engineer provided background information on the project.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to approve Resolution No. 039-2022. On roll call, the Motion passed unanimously.

- d. RESOLUTION NO. 040-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Change Order to Burkhardt Construction Inc. for the Australian Avenue Watermain GMP in the Amount of \$2,113,852 and Establishing a Project Budget of \$2,325,231.

Patricia Strayer, Town Engineer, provided background information on the project.

Motion was made by Council Member Cooney and seconded by Council Member Crampton to approve Resolution No. 040-2022. On roll call, the Motion passed unanimously.

4. RESOLUTION NO. 027-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of RFP No. 2022-07 Valet Parking Services for the Town of Palm Beach to One Parking, Inc.

Jay Boodheshwar, Deputy Town Manager

Deputy Town Manager Boodheshwar provided background information on the item. He explained that staff was not able to come to agreement with One Parking, Inc. and staff will return to BAC for alternatives.

There was no action taken.

C. New Business

1. Evaluation of Impacts to Right-of-Way Due to “Palm Beach Transportation Planning Agency Recommended Improvements for South Ocean Boulevard (A1A) Between Lake Avenue to Ibis Way to the Florida Department of Transportation.

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

This item was deferred to the April Council Meeting.

2. Review of a Stop Work Order Due to the Three Strike Rule at 755 N Lake Way

Wayne Bergman, Director of Planning, Zoning and Building

Director Bergman provided background information on the violations.

Mark Albright, Albright Construction, spoke regarding the incidents leading up to the three strikes. He requested that Council lift the stop work order and permit staff to issue the right of way permit.

Motion was made by Council Member Cooney and seconded by Council Member Araskog to lift the Stop Work Order at 755 N. Lake Way on condition that all fines are paid and staff may issue a right-of-way permit, if necessary. On roll call, the Motion passed unanimously.

3. Review of a Stop Work Order Due to the Three Strike Rule at 246 Seaspray Avenue
Wayne Bergman, Director of Planning, Zoning and Building

Director Bergman provided background information on the violations.

Michael Conville, Beacon Construction Group, provided an explanation of the issues surrounding the violations and answered Council Members' questions.

Mayor Moore spoke regarding general contractors hiring sub-contractors that are compliant.

Council Member Araskog spoke regarding the parking monitor staying on site and not allowing contractors to violate the rules.

Kevin Waldman, property owner, stated that they want to follow the rules and comply with the rules.

Town Manager Blouin spoke regarding general contractors and property owners enforcing consequences to sub-contractors that don't comply.

Motion was made by Council Member Araskog and seconded by Council Member Crampton to lift the Stop Work Order at 246 Seaspray Avenue on condition that all fines are paid and staff may issue a right-of-way permit, if necessary. On roll call, the Motion passed unanimously.

XIV. ORDINANCES

A. Second Reading

1. Proposed Ordinance to Amend Chapter 134 of the Town Code, Relative to Residential On-Street Parking Permits

ORDINANCE NO. 001-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Town Code of Ordinances at Chapter 134, Article X – On Street Parking Permits, at Sections 134-2292, 134-2296 (B) and 134-2296 (C); Relating to Issuance of Decals and Visitor/Service Permits; Changing the Effective Year from a Fiscal Year to a Calendar Year; Providing For Severability; Providing For

Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

Town Attorney Randolph read the title of the ordinance.

Motion was made by Council Member Crampton and seconded by Council President Pro Tem Lindsay to adopt Ordinance No. 001-2022 on second reading. On roll call, the Motion passed unanimously.

B. First Reading

1. Proposed Ordinance to Amend Section 42-199 of the Town Code to Include Additional Days When Construction and Landscaping Work is Prohibited

ORDINANCE NO. 004-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 42 of the Town Code of Ordinances at Article V. Noise, Section 42-199, Hours for Construction Work at Subsection (B) Limited, to Provide Additional Limitations on Dates and Hours of Construction and Landscaping Work; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

Town Attorney Randolph read the title of the ordinance.

Council President Pro Tem Lindsay spoke in support of re-visiting this ordinance in the next few months to ensure that the dates are appropriate.

Council Member Cooney spoke regarding not rushing too quickly to change the dates.

Deputy Town Manager Boodheshwar provided background information on the proposed ordinance.

Council Member Araskog spoke in opposition to shutting down work the day before holidays.

Mayor Moore expressed concern over enforcement.

The Council provided consensus to allow work until noon the day before Thanksgiving.

Antonette Fabrizi read the comments of Scott Lewis into the record.

Motion was made by Council Member Cooney and seconded by Council Member Araskog to adopt Ordinance No. 004-2022 on first reading, as amended. On roll call, the Motion passed unanimously.

2. Proposed Ordinance to Amend Chapter 106, Article VII of the Town Code to Include Additional Restrictions Regarding Use of Public Properties for Private Special Events

ORDINANCE NO. 005-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 106 Streets, Sidewalks and Other Public Places at Article VII, Special Events on Public Property at Division 1-, Generally, Section 106-257, Titled Regulations Relating To Special Event; at Division 2-Permit, Section 106-281-Required; at Section 106-282-Application and at Section 106-283-Standards for Issuance in the Manner and Form Set Forth Below; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Jay Boodheshwar, Deputy Town Manager

Town Attorney Randolph read the title of the ordinance.

Deputy Town Manager Boodheshwar provided background information on the proposed ordinance.

Council President Pro Tem Lindsay expressed concern over the ordinance being too broad and spoke in opposition to allowing all of the Town parks to be used for weddings and other private events. Deputy Town Manager provided further information on what the ordinance entails.

Town Manager Blouin recommended staff compiling a list of prohibited activities/events to bring back to Council for discussion on whether or not to continue to allow.

Motion was made by Council Member Cooney and seconded by Council President Zeidman to adopt Ordinance No. 005-2022 on first reading. On roll call, the Motion passed unanimously.

XV. ANY OTHER MATTERS

Deputy Town Manager Boodheshwar presented a chart of the positions and vacancies of the Landmarks Preservation Commission. Discussion ensued regarding the applicants and what vacancies to which they are able to be appointed. Deputy Town Manager Boodheshwar provided a summary of what applicants are able to be appointed into the vacant positions. The vote on Landmarks Preservation Commission's applications was deferred to the next morning, March 9, 2022.

XVI. ADJOURNMENT

Motion was made by Council Member Cooney and seconded by Council Member Araskog to adjourn the Town Council Meeting of March 8, 2022 at 7:35 PM. On roll call, the Motion passed unanimously.

APPROVED:

Margaret A. Zeidman, Town Council President

ATTEST:

Pat Gayle-Gordon, Acting Town Clerk

Date



TOWN OF PALM BEACH

Minutes of the Development Review Town Council Meeting Held on March 09, 2022

I. CALL TO ORDER AND ROLL CALL

The Development Review Town Council Meeting was called to order March 9, 2022 at 9:34 a.m. On roll call, all elected officials were found to be present.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

Deputy Town Clerk Churney gave the invocation. Council President Zeidman led the Pledge of Allegiance.

III. COMMENTS OF MAYOR DANIELLE H. MOORE

Mayor Moore spoke regarding the long meeting the day before and commended the Town Council on their preparation, deliberation, and discussions of each item.

Mayor Moore spoke regarding Paul Castro's retirement after 27 years and thanked him for his service to the Town.

IV. COMMENTS OF TOWN COUNCIL MEMBERS

Council President Zeidman discussed the difficult job that Paul Castro has had over the years and thanked him for safeguarding the community.

Council Member Lindsay stated that it has been a pleasure to work with Paul Castro.

Council Member Crampton spoke about how much Paul Castro has influenced the Town.

Council Member Araskog thanked Paul Castro and said she would miss him and his assistance.

Council Member Cooney thanked Paul Castro for his service.

At this time, the Town Council completed the following item that had been deferred from the previous day's meeting:

Presentations by the Applicants and Appointments to the Landmarks Preservation Commission

Pat Gayle-Gordon, Acting Town Clerk

The following applicants had made presentations to the Town Council at the March 8, 2022, meeting:

Jacqueline Albarran

Julie Herzig Desnick

Paula Isacoff

Alexander Ives

Anne Metzger

Bridget Moran

J. David Seay (*remarks read into the record by Council Member Cooney*)

Fernando Wong

Sue Patterson (*remarks read into the record by President Zeidman*)

Motion was made by Council Member Cooney and seconded by Council Member Crampton to reappoint Sue Patterson as a regular member of the Landmarks Preservation Commission. On roll call, the Motion passed unanimously.

Motion was made by Council Member Cooney and seconded by Council Member Crampton to appoint Jacqueline Albarran and Bridget Moran as regular members of the Landmarks Preservation Commission. On roll call, the Motion passed unanimously.

Motion was made by Council Member Araskog and seconded by Council President Pro Tem Lindsay to appoint Anne Metzger and Julie Herzig Desnick, as alternate members of the Landmarks Preservation Commission. On roll call, the Motion passed unanimously.

V. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE

No one indicated a desire to speak.

VI. APPROVAL OF AGENDA

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

Deferral of Item X.A.2 to the April 13, 2022 meeting

Deferral of Item X.C.1b to the April 13, 2022 meeting

Deferral of Item X.C.1e to the April 13, 2022 meeting

Withdrawal of Item X.C.1f

Deferral of Item X.C.1h to the April 13, 2022 meeting

Deferral of Item X.C.2a to the April 13, 2022 meeting

Deferral of Item X.C.2b to the May 11, 2022 meeting

Deferral of Item X.C.2d to the April 13, 2022 meeting

Deferral of Item X.C.2f to the April 13, 2022 meeting

Deferral of Item X.C.2g to the April 13, 2022 meeting

Deferral of Item X.C.2h to the April 13, 2022 meeting

Motion made by Council Member Cooney and seconded by Council Member Crampton to approve the agenda as amended. Motion carried unanimously, 5-0.

VII. NEW BUSINESS

None.

VIII. DISCUSSION ITEMS

1. Consider New and Updated PZB Brochures for Prospective Home Buyers, Architects, Realtors and Contractors
Julie Araskog, Town Council Member

Director of Planning, Zoning and Building, Wayne Bergman, provided background information and presented the updated brochures.

Council Member Cooney thanked Council Member Araskog and staff for their work on the brochures. He requested that staff make sure that the images are high quality.

Council Member Araskog expressed her appreciation to Mr. Bergman and staff for their diligence on the brochures. She stated that she thought this would greatly assist the community.

2. Outdoor Furniture Approval and ARCOM's Role in this Review

Director Bergman provided background information on the item.

Council Member Cooney spoke regarding staff being able to identify appropriate furniture, and if they have questions on a specific project, they can refer it to ARCOM.

Council Member Crampton agreed that this type of decision doesn't need to go to ARCOM immediately, and that staff could make this type of decision.

Council Member Araskog spoke in support of having one member of ARCOM, specifically a designer, do the review. In response to a question by Council Member Araskog, Town Attorney Randolph addressed the issue of having a member of ARCOM being delegated with this authority.

Council President Pro Tem Lindsay spoke in support of staff conducting these types of reviews.

Council President Zeidman expressed her support to staff in their ability to conduct these reviews.

Council Member Cooney spoke regarding the Special Exception process that would occur if there were issues with this process.

3. Discussion on Landscaped Open Space

Council Member Araskog expressed concern for a lack of landscaping that she has seen in certain areas of Town. She requested an explanation on what was required and to be possibly shown pictures at the next meeting.

Zoning Manager Castro provided an explanation on the requirement and answered Council Members' questions.

IX. RESOLUTIONS

- A. RESOLUTION NO. 031-2022 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 4 Ocean 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.

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

Janet Murphy, Murphy Stillings, presented background information on the project and historical information on the property. She outlined how the property meets Criteria 1, 3 and 4 for Landmark Designation.

Motion made by Council Member Cooney and seconded by Council Member Araskog that the designation report be made part of the record. Motion carried unanimously, 5-0.

Council President Zeidman requested confirmation of proof of publication. Deputy Town Clerk Churney provided confirmation.

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

Motion made by Council Member Cooney and seconded by Council Member Araskog to adopt Resolution 031-2022, designating the property at 4 Ocean Lane as a landmark of the Town of Palm Beach, on the basis that it meets criteria Number 1, 3 and 4 of Section 54-161 of the Town of Palm Beach Code and in the Landmarks Preservation Ordinance No. 2-84. Motion carried unanimously, 5-0.

- B. RESOLUTION NO. 032-2022 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 357 Crescent Drive 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.

Council Members Cooney, Crampton, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore declared ex parte communications.

Council President Zeidman requested confirmation of proof of publication. Deputy Town Clerk Churney provided confirmation.

Janet Murphy, Murphy Stillings, presented background information on the project and historical information on the property. She outlined how the property meets Criteria 1 and 3 for Landmark Designation.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay that the designation report be made part of the record. Motion carried unanimously, 5-0.

Council President Zeidman called for public comment.

Frank Lynch, attorney representing Juliette De Marcellus, asked that his letter of objection be made part of the record.

Motion made by Council Member Cooney and seconded by Council Member Crampton that the letter by Frank Lynch be accepted into the record. Motion carried unanimously, 5-0.

Mr. Lynch stated his objections to the landmark designation of his client's home. He answered Council Member Araskog's questions.

Council Member Crampton stated that he did not believe this particular property was worthy of landmarking and expressed concern over the condition of the home. He spoke in support of considering the owner's hardship.

Council Member Cooney asked for confirmation that the value of the structure was the low dollar amount as indicated by Mr. Lynch, to which Mr. Lynch provided confirmation. Council Member Cooney discussed the disparity between the value of the structure and the land and requested clarification on the survey, to which Ms. Murphy replied. Discussion ensued regarding the structural engineering report.

Council President Pro Tem Lindsay spoke in support of this home being designated but expressed concern over future owners being required to abide by the designation with regards to improvements. She expressed concern over the home not being designated and questioned if there could be a designation request in the future, to which Town Attorney Randolph responded.

Mayor Moore stated that the Town created a program to deal with homes that are not being kept up to Palm Beach standards. She believed that PZB should request Code Enforcement to assess this home and determine if it needs to be brought up to Palm Beach standards.

Council Member Cooney cautioned against discussing Code Enforcement on this property when it is being considered for landmark designation. He also spoke regarding what would occur if this designation was denied.

In response to Council Member Araskog, Council Member Cooney stated that he understood the challenging economics of the home and recognized that the family is long standing in the community. Council Member Cooney acknowledged that structures could be rehabilitated with a cost and a willingness to do so.

Mayor Moore spoke regarding the issue of flooding and wondered if the Town's improvements with undergrounding could help to remediate it.

Council President Pro Tem Lindsay stated that she felt that the home was a good candidate for landmarking and spoke regarding a similar property that had been in similar condition but was renovated after a new owner purchased the property.

Council Member Araskog expressed concern that if the home is not landmarked, it could be demolished. Ms. Murphy stated that if not landmarked, any changes would be reviewed by ARCOM.

Discussion ensued regarding whether the home could be demolished if it was not landmarked.

Elizabeth Ailes, 4 Ocean Lane, discussed her recent renovation of the home and acknowledged that the Town Council would have thought the home prior to the renovation was a tear down.

Mr. Lynch indicated that his client was not prepared to undertake the major renovation at this stage of her life.

Anne Pepper, 333 Seaspray Avenue, stated that landmarking the home would be the only way to save the home.

Aimee Sunny, The Preservation Foundation of Palm Beach, stated that her professional opinion was that the home meets criteria 1 and 3, and is worthy to be landmarked. She urged the Town Council to designate the property.

Amanda Skier, The Preservation Foundation of Palm Beach, advocated for the Town Council to designate the property.

Anne Metzger and Elizabeth Ailes, spoke in support of the landmark designation and offered to meet with the property owner to assist, if possible.

Mr. Lynch stated that there was not an application to demolish the home and indicated that his client wanted to stay in the home for the rest of her life.

Town Attorney Randolph provided potential actions to be taken by Council on this property and discussed how to ensure that the home is not demolished.

Motion made by Council Member Araskog and seconded by Council Member Cooney to adopt Resolution 032-2022, designating the property at 357 Crescent Drive as a landmark of the Town of Palm Beach, on the basis that it meets criteria Number 1 and 3 of Section 54-161 of the Town of Palm Beach Code and in the Landmarks Preservation Ordinance No. 2-84. Motion carried 3-2, with Council Member Crampton and Council President Zeidman dissenting.

The meeting recessed at 11:36 a.m. and resumed at 11:51 a.m.

The following item was heard out of order of the agenda:

X. DEVELOPMENT REVIEWS

C. Variances, Special Exceptions, and Site Plan Reviews

1. Old Business

- a. **ZON-21-013 (ARC-21-044) 1800 SOUTH OCEAN BLVD (COMBO) - SPECIAL EXCEPTION WITH SITE PLAN REVIEW** The applicant, 1800 South Ocean LLC (Maura Ziska, Manager), has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review to install a padel court and generator over 100kW in power, in association with a new two-story residence. [Architectural Review Commission approved the project with conditions relating to the architecture. Carried 6-1.]

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

Maura Ziska, Attorney on behalf of the applicant, explained the zoning requests for the project.

James Hall, Madison Worth Architecture, presented the architectural plans for the proposed generator for the new home.

Zoning Manager Castro provided staff comments and answered Council Members' questions.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Special Exception ZON-21-013 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 unanimously, 5-0.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Site Plan Review ZON-21-013 shall be granted based upon the finding that the approval of the site plan will not adversely affect the public interest; and that the Council certifies that the specific zoning requirements governing the individual use have been met and that satisfactory provision and arrangement has been made concerning Section 134-329 items 1 through 11. Motion carried unanimously, 5-0.

X. DEVELOPMENT REVIEWS

A. Appeals

1. ARCOM APPEAL OF B-065-2021 7 OCEAN LANE

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

Jamie Crowley, attorney for the owner at 7 Ocean Lane, presented the appeal of the ARCOM decision to deny the plans for 7 Ocean Lane. He requested that the project be remanded back to ARCOM with instructions as to the siting, massing, and footprint of the house.

Council Member Cooney stated that he was sympathetic to Mr. Crowley's request and added that he could support the project being remanded back to ARCOM. However, he added that he could not support Mr. Crowley's request to limit the scope in which ARCOM could review the home.

Council Member Araskog acknowledged the comments by ARCOM that discussed the massing of the home. She agreed with Mr. Cooney and would support remanding the project back to ARCOM but would not limit their review of the project.

Mr. Crowley responded to the comments by Council Members Cooney and Araskog.

Council President Zeidman, Council President Pro Tem Lindsay and Council Member Cooney agreed with both Council Members Cooney and Araskog.

Council President Zeidman called for public comments.

Elizabeth Ailes, 6 Ocean Lane, stated that she supported the deferral for the property and hoped the Town Council would send the home back to ARCOM.

Motion made by Council Member Cooney and seconded by Council Member Araskog to remand the project back to ARCOM, at their April 27, 2022 meeting for further consideration. Motion carried unanimously, 5-0.

2. ARCOM APPEAL OF ARC-22-035 726 HI MOUNT ROAD Request for Deferral to the April 13, 2022 Meeting Per Email From Craig Distel, Esq.
This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

3. LPC APPEAL OF 340 ROYAL POINCIANA WAY

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

Simon Taylor, President of the Palm Beach Theater Guild, presented the appeal of the LPC decision to approve the Royal Poinciana Playhouse at 340 Royal Poinciana Way.

Jamie Crowley, attorney on behalf of RPP Property, presented background information into the record. He presented background information on the project's certificate of appropriateness approval.

Mr. Taylor provided rebuttal to Mr. Crowley's statements.

Council Member Cooney stated that he was not able to see the misstep of review by the Landmarks Preservation Commission. He addressed how the Commission had approached the project and that he felt that their review was appropriate. He addressed that the 1979 agreement would not be relevant to the LPC appeal and addressed the other items that had been raised by Mr. Taylor.

Town Attorney Randolph answered a question by Council Member Araskog regarding the 1979 Agreement. Mr. Taylor and Mr. Crowley addressed questions by Council Member Araskog.

Assistant Director, James Murphy, answered questions by Council Member Crampton regarding the LPC proceedings. Mr. Crampton spoke regarding staff and the Commission performing appropriately with this project and spoke in opposition to the appeal.

Council President Pro Tem Lindsay spoke in opposition to the appeal.

Discussion ensued regarding the Landscape Preservation Commission meetings no longer being available on Zoom.

Council President Zeidman stated that she feels that the Commission followed the law and spoke in opposition to the appeal.

Motion made by Council Member Crampton and seconded by Council Member Cooney to deny to the appeal based upon the record and the arguments made by the parties; and based upon the finding that the Landmark Preservation Commission followed the appropriate criteria set forth in the code, and that the competence substantial evidence contained within the record supported the decision of the Landmark Preservation Commission. Motion carried unanimously, 5-0.

Please note: The meeting recessed at 1:45 p.m. and reconvened at 2:30 p.m.

The following item was heard out of order of the agenda:

C. Variances, Special Exceptions, and Site Plan Reviews

2. New Business

c. ZON-22-018 (COA-22-003) 340 ROYAL POINCIANA WAY (COMBO)

- VARIANCES AND SPECIAL EXCEPTION WITH SITE PLAN

REVIEW The applicant, RPP Palm Beach Property LP (Samantha Perry David, President), has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review and including variances (1) to reduce the required landscape open space, (2) and (3) to exceed the maximum building height for rooftop mechanical equipment and exhausts, (4) to exceed the maximum overall building height for additions to a building, (5) to exceed the maximum length of a building, (6) a variance from Chapter 50 for the required floor elevation for the new ground floor additions on a landmarked building in order to renovate and expand with additions a landmarked playhouse structure, (7) to reduce the required drive aisle width, (8) to eliminate the required loading berth for new construction over 4,000 SF, (9) to eliminate 39 of the existing required parking spaces, and (10) and (11) to allow new parking spaces in the required side street setback and front setback, (12) to allow new and existing tandem parking, and (13) to exceed the maximum overall building height to retain the existing building when demolition of an elevation or roof for more than 50% occurs. Additionally, the applicant is requesting to amend the 1979 Development Agreement for the site. [Landmarks Preservation Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject landmark property. Carried 7- 0.] [The Landmarks Preservation Commission approved the project as presented. Carried 7-0.]

Council Members Cooney, Crampton, Araskog, President Pro Tem Lindsay, President Zeidman and Mayor Moore declared ex parte communications.

Alexandra Clark, UpMarkets and WS Development, provided an overview of the renovation of the playhouse.

Avie Glazer, Chairman of Innovate, spoke about his initiative to renovate, and revitalize the Royal Poinciana Playhouse.

Melissa Ceria, Innovate, discussed the upcoming programming that the Town can expect to see at the theater.

Jamie Crowley, attorney for the applicant, reviewed the zoning history of the playhouse. He also reviewed the legal hardship for the zoning requests, particularly the variances. Mr. Crowley also reviewed the 1979 Agreement for the Royal Poinciana Plaza and the proposed revisions.

Nelo Freijomel, Spina O'Rourke, spoke regarding the existing and proposed site plan.

Brian Kelly, Senior Traffic Engineer with Simmons and White, reviewed the traffic study performed in coordination with the application, specifically relating to circulation, valet, and parking.

Nelo Freijomel, Spina O'Rourke, presented the architectural modification proposed for the existing playhouse and provided the approach to the landscaping.

Samantha David, President of UpMarkets and WS Development, spoke about the Glazers and her company's dedication to the Town, to the playhouse, and to make the appropriate changes in the plaza.

Zoning Manager Castro provided staff comments.

Brian Mirson, American Consulting Engineers, addressed the traffic circulation valet plan.

Council President Zeidman called for public comments.

Simon Taylor, Palm Beach Theatre Guild, spoke in opposition to the proposed changes, as well as modifying the 1979 agreement, and provided background information on the grounds for his opposition.

Anne Pepper, 333 Seaspray Avenue, expressed concern over modifying the 1979 Agreement.

Martin Klein, 1060 N. Ocean Blvd., urged the Town Council to approve the changes to the playhouse.

Aimee Sunny, The Preservation Foundation of Palm Beach, commented on the renovation of the architecture of the John Volk landmarked playhouse.

Blair Corban, store director of a business in the Royal Poinciana Plaza, spoke in support for the proposed project.

John J. McGirk, business owner in the Royal Poinciana Plaza, spoke in support for the proposed project.

Vicki Kellogg, Chamber Music Society of Palm Beach, spoke in support for the proposed project.

Ahmad Mayes, Executive Director from the Chamber Music Society of Palm Beach, provided supportive comments for the Royal Poinciana Playhouse.

Colin Adams, business manager in the Royal Poinciana Plaza, spoke in support for the proposed project.

Anthony DiResta, Partner at Holland and Knight, spoke in support for the proposed project.

Guy Clark, Director of the Citizens Association of Palm Beach, urged the Town Council to approve the proposed project.

Jay Hardington, business owner for Marissa Collections, spoke in his support for the proposed project.

Simon Taylor, resident, spoke regarding a previous speaker's comments.

Ms. Kellogg explained her position of her previous comments.

Anita Seltzer, 44 Cocconut Row, expressed concern about the historic fig tree in the plaza and the proposed construction around the tree.

Bill Metzger, 277 Esplanade Way, spoke in support of the proposed project.

Mayor Moore read comments by Richard Rene Silvin, who expressed support of for the proposed project.

Mr. Crowley stated his objections to comments made by Mr. Taylor.

Council Member Cooney expressed concern over traffic and parking. He asked specific questions regarding the circulation for different events, to which Mr. White and Ms. Clark responded. Mr. Cooney spoke in support of ensuring that there are minimum staffing levels for parking management included in the declaration of use agreement. Mr. Cooney inquired about the square feet of the additional retail space, to which Mr. Freijomel responded.

Jedidiah Hall, Nievera Williams responded to Council Member Cooney regarding the planters.

Council Member Araskog expressed concern over the parking, specifically for theatre events. She spoke in support of the valet plan coming back to the Town Council if this item is approved. Council Member Araskog inquired what Aimee Sunny's recommendation would be for the side additions, to which Ms. Sunny responded. Mr. Freijomel indicated that a complete massing study had been completed and studied and stated that his team looked at this study and felt that what they were proposing was the best option. Zoning Manager Castro answered questions by Ms. Araskog regarding the proposed demolition that is being requested.

Council President Pro Tem Lindsay spoke regarding everyone understanding that parking and circulation are going to be challenging and stated that she believes that UpMarkets will work to ensure that it's effectively addressed. She spoke regarding being an initial period of stabilization and spoke regarding the importance of having a continued dialogue to ensure that any issues are being addressed. She spoke in support of the UpMarkets team and how well they have revitalized that plaza so far and have kept to their word over the past seven years. She expressed support for this project moving forward.

Council President Zeidman stated that, if there are concerns, then the Council can do a conditional approval and any specific items that are being requested could be included in a declaration of use agreement.

Mayor Moore expressed concern over a scheduling problem with this meeting and requested that the Council hearing the rest of this item and hold the other items on the agenda for discussion at a meeting to be held the next morning. Discussion ensued.

Jamie Crowley addressed the declaration of use agreement.

Maura Ziska indicated that her clients would be available to return tomorrow for their projects to be heard.

There was consensus that the Town Council will reconvene at 10:00 a.m. the next morning, after the conclusion of hearing the current item.

Zoning Manager Castro and Assistant Director Murphy provided staff comments on the variances and answered questions from Council Members.

Jamie Crowley and Nelo Freijomel explained the hardship and the screening in response to questions by Council Member Araskog.

Alexandra Clark, UpMarkets and WS Development, provided assurances regarding the valet parking and traffic circulation plan.

Extensive discussion ensued regarding the valet and traffic circulation plan.

Town Attorney Randolph responded to a question from Council Member Cooney regarding the 1979 agreement.

Council Member Araskog expressed concern over not having enough time to review the changes to the 1979 agreement prior to approving it. Discussion ensued regarding the process for approval and the approval of the variances, conditional upon the approval of the 1979 agreement.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay that Variances Nos. 1-12 (with the exception of No. 5, which was withdrawn by the applicant) ZON-22-018 shall be granted and find in support thereof, that all criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met; and provided that the property owner did voluntarily commit, 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. This motion is made conditional on the review and approval of the revisions to the 1979 agreement and a declaration of use agreement that will be considered at the April 13, 2022, Town Council Development Review meeting. Motion carried, 4-1 with Council Member Araskog dissenting.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay that Special Exception ZON-22-018 as a Cultural Arts Center 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 unanimously, 5-0.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay that Site Plan Review ZON-22-018 shall be granted based upon the finding that such grant will not adversely and that the Council 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 has been made concerning Section 134-329 items 1 through 11. This motion is made conditional on the review and approval of the revisions to the 1979 agreement and a declaration of use agreement that will be considered at the April 13, 2022, Town Council Development Review meeting. Motion carried, 4-1 with Council Member Araskog dissenting.

Motion made by Council Member Cooney and seconded by Council Member Araskog to adjourn the meeting at 7:08 p.m. to 10:00 a.m. on March 10, 2022, without the benefit of a roll call.

The Development Review Town Council Adjourned Meeting was called to order March 10, 2022 at 10:00 a.m. On roll call, all elected officials were found to be present.

B. Time Extensions and Waivers

1. Time Extension for 1460 N Lake Way

Director of Planning, Zoning & Building Bergman provided background information on the time extension request and stated that staff was comfortable with the request.

Emry Brennan, Brennan Construction at 220 Sunrise Avenue, discussed the issues with the renovations of the property and the reasons the project needed extra time for completion.

Council Member Cooney stated that this project's completion needs to be a priority.

Council President Pro Tem Lindsay stated she has received many calls on the extended construction, however, she acknowledged that the site has been kept clean and expressed appreciation that it is close to completion.

Council Member Araskog stated she has also received multiple complaints for this construction site. She spoke regarding not allowing any work or issuing any permits to continue until the civil engineer matter has been resolved.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay to grant a waiver of Town Code Section 42-199 for building permit extension at 1460 N. Lake Way, extending an additional 28 days, until April 8, 2022. Motion carried unanimously, 5-0.

2. Time Extension for 231 Southland Road

Director Bergman provided background information on the time extension request and stated that staff was comfortable with the request.

Andre Webster, CEC Civil Engineering Consulting, LLC, provided additional information on the request for a time extension to complete updated driveway drainage.

Mayor Moore confirmed with staff that this was a paperwork issue.

Council Member Cooney requested that the electronic permit system be up to date.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Motion made by Council Member Crampton and seconded by Council Member Cooney to grant a time extension waiver for 231 Southland Road. Motion carried unanimously, 5-0.

3. Waiver of Peak Season Construction Hours for 244 Worth Avenue

This item was withdrawn at request of the applicant.

4. Time Extension for 288 Sandpiper Drive

Mr. Bergman provided background information on the time extension request.

James Hiler, Sciame Homes, discussed the issues with the renovations of the property and the reasons the project needed extra time for completion.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Council Member Cooney spoke regarding frustration from the neighbors on the length of time that this project has taken and requested Director Bergman to provide additional information on the ARCOM approval and timeline. Mr. Bergman responded.

Council Member Crampton inquired about the fire that occurred on the property, as indicated in the letter from a neighboring property, to which Mr. Hiler responded.

Council President Zeidman asked if the owner was present or in Town to address the issues regarding the condition of the pool. Mr. Hiler stated that the owner was not in Town and added that his company was responsible for the condition of the pool and requested that the extension be granted for 16 weeks.

Motion made by Council Member Crampton and seconded by Council Member Cooney to grant a time extension of 16 weeks for 288 Sandpiper Drive. Motion carried unanimously, 5-0.

C. Variances, Special Exceptions, and Site Plan Reviews

1. Old Business

- a. **ZON-21-002 (ARC-21-038) 218 ROYAL PALM WAY (COMBO)—SPECIAL EXCEPTION WITH SITE PLAN REVIEW AND VARIANCES** The applicant, 218 Holdings LLC (Susan Hudson, Manager), has filed an application requesting Town Council review and approval for Special Exception Request with Site Plan Review and including variances (1) to reduce the front setback for the third floor addition (2) to reduce the side (east) setback for the third floor addition, (3) to reduce side (east) setback for the new exterior egress stairs, (4) to reduce side (east) setback for a new generator, (5) to reduce the required parking (4 additional spaces required) and (6) to exceed the maximum height of a

generator and screening wall in a required yard, in order to expand a third story of an existing three-story building to accommodate two new residential uses. The Architectural Commission will perform design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject property. Motion carried 4-3.] [The Architectural Review Commission approved the project with several architectural details to return to the March 23, 2022 meeting. Carried 4-3.]

Ex parte communications declared by Council Members Araskog, Cooney, Council President Zeidman and Mayor Moore.

Greg Bracca, owner of the building, spoke regarding the property and proposed project.

Maura Ziska, attorney for the applicant, explained the zoning requests for the property and discussed the hardships for the variances.

Keith Spina, Spina O'Rourke, presented the architectural plans proposed for the modifications for the existing, commercial building.

Council Member Crampton inquired about the vote from the Architectural Review Commission to which Mr. Spina responded.

Council President Pro Tem Lindsay asked about the increase of square footage and expressed concern about losing parking spaces with the increase of square footage, to which Mr. Spina responded.

Council President Zeidman confirmed that the removal of the exterior stairs would still meet the Code; to which Messrs. Spina and Bergman confirmed it would.

Zoning Manager Castro provided staff comments.

Council Member Cooney requested that staff provide additional information on what the Town allows as far as development. Mr. Castro responded. Mr. Cooney asked to see the location of the proposed generator, to which Mr. Spina responded.

Council Member Araskog spoke regarding the ARCOM consideration of this item and requested clarification of what will be returning to ARCOM. Mr. Spina presented the before and after pictures and he and Ms. Ziska responded to Ms. Araskog's questions.

Council President Pro Tem Lindsay questioned the parking variances, to which Mr. Castro and Ms. Ziska responded. Ms. Lindsay expressed concern over the placement of the generator due to the loss of parking space. Assistant Director Murphy spoke regarding a proposed ordinance that staff is working on to allow generators to be placed on a roof.

Council President Zeidman clarified the number of spaces and spoke

regarding the parking requirements not always being clear. She stated that she is not concerned with the loss of a parking space to the generator and expressed support for the proposed project.

Council Member Araskog indicated she was not in favor of generators on the roof. She pointed out that the building's use could change and affect the parking. She expressed concern over the hardship that had been presented.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Variance ZON-21-002 shall be granted and find in support thereof, that all the criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met; and providing that the property owner did voluntarily commit, 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 dissenting.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Special Exception ZON-21-002 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 unanimously, 5-0.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Site Plan Review ZON-21-002 shall be granted based upon the finding that such grant will not adversely and that the Council 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 has been made concerning Section 134-329 items 1 through 11. Motion carried, 4-1 with Council Member Araskog dissenting.

- b. **ZON-21-006 (ARC-21-040) 164 SEASPRAY AVENUE (COMBO) SPECIAL EXCEPTION REQUEST WITH SITE PLAN REVIEW AND VARIANCES** The applicant, Hayati Banastey, has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review for the construction of new two story residence on 2 platted lots deficient in lot width and lot area, including the following variances (1) a variance to reduce the required side (east) yard setback to 10 ft in lieu of 15 feet required for 2 story structure; (2) a variance to reduce the required side (west) yard setback to 10 ft in lieu of 12.5 feet required for the 1 story portion; (3) a variance to reduce the required side (west) yard setback to 10 feet in lieu of 15 feet required for the 2 story portion. [Architectural Review Commission deferred the project to the March 23, 2022 meeting. Carried 6-1.] Staff Recommends a Deferral to the April 13, 2022 Meeting.
This item was deferred to the April 13, 2022 meeting at the approval of the agenda.
- c. **ZON-21-011 (ARC-21-050) 1090 SOUTH OCEAN BOULEVARD**

(COMBO) SPECIAL EXCEPTION REQUEST WITH SITE PLAN REVIEW The applicant, 1090SOCEAN LLC (Brad McPherson), has filed an application requesting Town Council review and approval of a Special Exception Request with Site Plan Review to allow the construction of a new two-story residence on non-conforming portions of platted lots that is 135' in depth where 150' is required and 18,558 SF of lot areas where 20,000 SF is required in the R-A zoning district. [Architectural Review Commission approved the project with conditions relating to the architecture. Carried 7-0.]

Ex parte communications declared by Council Member Cooney.

Maura Ziska, attorney for the applicant, explained the zoning requests for the property.

Harold Smith, Smith and Moore Architects, presented the architectural plans proposed for the new residence.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay that Special Exception ZON-21-011 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 unanimously, 5-0.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay that Site Plan Review ZON-21-011 shall be granted based upon the finding that such grant will not adversely and that the Council 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 has been made concerning Section 134-329 items 1 through 11. Motion carried unanimously, 5-0.

- d. **ZON-21-013 (ARC-21-044) 1800 SOUTH OCEAN BLVD (COMBO) - SPECIAL EXCEPTION WITH SITE PLAN REVIEW** The applicant, 1800 South Ocean LLC (Maura Ziska, Manager), has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review to install a padel court and generator over 100kW in power, in association with a new two-story residence. [Architectural Review Commission approved the project with conditions relating to the architecture. Carried 6-1.]

This item was heard out of order of the agenda.

- e. **ZON-21-018 (HSB-21-004) 245 BARTON AVE (COMBO)—VARIANCES** The applicant, Elizabeth Sorrel, has filed an application requesting Town Council review and approval for variances (1) to reduce the front (south) setback for a new entry addition, (2) to exceed the maximum allowable cubic content ratio 'CCR', and (3) to exceed the maximum allowable lot coverage, in order to construct a new 35 SF entry addition to a historically significant building. [The Landmarks Preservation Commission

deferred the project to the March 16, 2022 meeting. Carried 7- 0.] Staff Recommends a Deferral to the April 13, 2022 Meeting.

This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

- f. **ZON-22-002 (ARC-21-093) 150 WORTH AVE, STE 234 (COMBO) - SPECIAL EXCEPTION WITH SITE PLAN REVIEW** The applicant, Cojimar Palm Beach (Joseph Hernandez and Charles Masson), has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review requesting outdoor seating (28 total seats) at the first (20 seats) level and second (8 seats) level of the two-story Esplanade retail building in conjunction with a new restaurant (Cojimar) to occupy the second floor space of a prior restaurant. [Architectural Review Commission deferred the project to the February 23, 2022 meeting. Carried 6-1.] Requested Withdrawal per Email from Maura Ziska, Esq.

This item was withdrawn at the approval of the agenda.

- g. **ZON-22-004 977 S OCEAN BLVD—VARIANCES** The applicant, 195 Pheston Associates Palm Beach LLC (Charles Holzer, Manager), has filed an application requesting Town Council review and approval for a variance to construct a new seawall 169'-7" in length directly adjacent but 2'-6" feet eastward of the existing seawall and partially east of the Town of Palm Beach's Bulkhead Line.

Ex parte communications declared by Council Members Cooney, Araskog, Crampton and Mayor Moore.

Maura Ziska, attorney for the applicant, explained the zoning requests for the property.

Raphael Saladrigas, Studio SR, presented the architectural plans proposed for the new seawall.

Council President Zeidman called for public comments.

John Eubanks, attorney for William Koch, stated with two provisions as stated in his letter, his client would support the variances.

Zoning Manager Castro and Assistant Director Murphy provided staff comments and answered Council Members' questions.

Motion made by Council President Pro Tem Lindsay and seconded by Council Member Cooney that Variance ZON-22-004 shall be granted and find in support thereof, that all the criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met. Motion carried unanimously, 5-0.

- h. **ZON-22-013 (ARC-22-009) 215 SEABREEZE AVE (COMBO) - VARIANCES** The applicant, Edward & Margot Mehm, has filed an application requesting Town Council review and approval for a variance to reduce the required side yard setback in order to construct a pergola in the required yard. The Architectural Commission will perform design review of the application. [Architectural Review Commission deferred the project to

the March 23, 2022 meeting. Carried 7-0.] Staff Recommends a Deferral to the April 13, 2022 Meeting.

This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

- i. **ZON-22-019 (ARC-22-033) 200 OCEAN TERRACE (COMBO)-VARIANCES** The applicant, Mr. & Mrs. Timothy Davidson, has filed an application requesting Town Council review and approval for a variance to reduce the required street rear-yard setback for the construction of a new one-story guest house. The Architectural Commission will perform design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject property. Carried 7-0.] [The Architectural Review Commission approved the project with a condition relating to the landscaping. Carried 7-0.]

Ex parte communications declared by Council Members Cooney, Araskog and Council President Zeidman.

Maura Ziska, attorney for the applicant, explained the zoning requests for the property and discussed the hardship for the variance.

Michael Perry, MP Design & Architecture, presented the architectural plans proposed for the new guest house.

Zoning Manager Castro and Assistant Director Murphy provided staff comments.

Council Member Cooney inquired about the hedge requirement that had been requested by the Architectural Review Commission, to which Mr. Perry responded.

Council President Pro Tem Lindsay stated that she believes the higher hedge took away from the sense of community in the neighborhood. She recommended removing that condition from the approval. Discussion ensued regarding taking this condition away from the approval.

Council Member Araskog expressed appreciation for a project of this scale being presented.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Variance ZON-22-019 shall be granted and find in support thereof, that all the criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met. Motion carried unanimously, 5-0.

- j. **ZON-22-034 (ARC-22-027) 127 EL BRAVO WAY (COMBO) - VARIANCES** The applicant, 127 El Bravo Trust (Guy Rabideau, Trustee),

has filed an application requesting Town Council review and approval for a variance to exceed the maximum building height allowed in relation to new construction of single family residence. The Architectural Commission will perform design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject property. Carried 7-0.] [The Architectural Review Commission approved the project with a condition relating to the architecture. Carried 7-0.]

Ex parte communications were declared by Council Member Cooney.

David Klein, attorney for the applicant, explained the zoning requests for the property and discussed the hardship for the variance.

Zoning Manager Castro provided staff comments.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Council Member Cooney spoke in support of the request and addressed the height being in context with the neighborhood.

Council Member Crampton asked to see the plans and the neighborhood context of the plans.

Roger Janssen, Dailey Janssen Architects, presented the architectural plans proposed for the new residence.

Council Member Araskog spoke in support of the requested variance.

Motion made by Council Member Crampton and seconded by Council Member Araskog that Variance ZON-22-034 shall be granted and find in support thereof, that all the criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met; and providing that the property owner did voluntarily commit, 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, 5-0.

2. New Business

- a. **ZON-21-003 (ARC-21-039) 380 SOUTH COUNTY ROAD (COMBO) – SPECIAL EXCEPTION W/ SITE PLAN REVIEW & VARIANCES** The applicant, 380 S County LLC (Phillip Norcross, Manager) has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review and including variances (1) to reduce the street side (south) setback for the proposed ground floor terrace addition, (2) to reduce required parking (by 36 number of spaces), and (3) to exceed the maximum height of rooftop mechanical equipment, (4) to forgo required off-street loading; in order to expand a lounge into a restaurant and increase second floor office use in an existing two-story building. The Architectural Commission will perform

design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances will cause negative architectural impact to the subject property. Motion carried 6-1.] [The Architectural Review Commission deferred the project to the March 23, 2022 meeting. Carried 7- 0.]

This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

- b. **ZON-22-017 (ARC-22-032) 1237 N LAKE WAY (COMBO) - VARIANCES&SITEPLANREVIEW** The applicant, Frank H. Pearl and Geryl T. Pearl, has filed an application requesting Town Council review of and approval of Site Plan Review for the construction of a new two-story residence on a lot with less width than required in the RB district, and including variances (1) to allow a two-story accessory structure on a lot less than 20,000SF in lot area, and (2) to exceed the point of measurement. ARCOM will perform design review of the application. [The Architectural Review Commission deferred the project to the April 27, 2022 Meeting. Carried 7-0.] Staff Recommends a Deferral to the May 11, 2022 Meeting.

This item was deferred to the May 11, 2022 meeting at the approval of the agenda.

- d. **ZON-22-018 (COA-22-003) 340 ROYAL POINCIANA WAY (COMBO) - VARIANCES AND SPECIAL EXCEPTION WITH SITE PLAN REVIEW** The applicant, RPP Palm Beach Property LP (Samantha Perry David, President), has filed an application requesting Town Council review and approval for a Special Exception Request with Site Plan Review and including variances (1) to reduce the required landscape open space, (2) and (3) to exceed the maximum building height for rooftop mechanical equipment and exhausts, (4) to exceed the maximum overall building height for additions to a building, (5) to exceed the maximum length of a building, (6) a variance from Chapter 50 for the required floor elevation for the new ground floor additions on a landmarked building in order to renovate and expand with additions a landmarked playhouse structure, (7) to reduce the required drive aisle width, (8) to eliminate the required loading berth for new construction over 4,000 SF, (9) to eliminate 39 of the existing required parking spaces, and (10) and (11) to allow new parking spaces in the required side street setback and front setback, (12) to allow new and existing tandem parking, and (13) to exceed the maximum overall building height to retain the existing building when demolition of an elevation or roof for more than 50% occurs. Additionally, the applicant is requesting to amend the 1979 Development Agreement for the site. [Landmarks Preservation Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject landmark property. Carried 7- 0.] [The Landmarks Preservation Commission approved the project as presented. Carried 7-0.]

This item was heard out of order of the agenda.

- e. **ZON-22-024 (ARC-22-028) 1540 S OCEAN BLVD (COMBO)—SPECIAL EXCEPTION W/ SITE PLAN REVIEW & VARIANCES**

The applicant, 1540SOcean LLC (Steven Kirsch, Managing Director), has filed an application requesting Town Council review and approval for Special Exception to modify an existing beach cabana structure and Special Exception with Site Plan Review and including variances for (1) and (2) to reduce required side setbacks for a new beach access tunnel, (3) to reduce the required ocean bulkhead line setback for a new beach access tunnel and (4) to exceed the maximum allowed lot coverage in relation to the construction of a new beach access tunnel. ARCOM will perform design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances will not cause negative architectural impact to the subject property. Carried 7-0.] [The Architectural Review Commission approved the project as presented. Carried 5-2.]

This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

- f. **ZON-22-025 (ARC-22-037) 247 MIRAFLORES DR (COMBO)-VARIANCE(S)** The applicant, Laetitia Oppenheim, has filed an application requesting Town Council review of variances to allow the (1) height of a generator and (2) associated screening wall to exceed the maximum height allowed within a required side-yard area. ARCOM will perform design review of the application. [Architectural Review Commission Recommendation: Implementation of the proposed variances 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.]

There were no ex parte communications declared.

Frank Lynch, attorney for the applicant, explained the zoning requests for the property.

Zoning Manager Castro and Assistant Director Murphy provided staff comments.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Council Member Crampton inquired if there was another location on the property that could accommodate the generator and inquired on the support of the neighbors, to which Mr. Lynch and Zoning Manager Castro responded.

Council Member Araskog spoke in support of the professionals restudying the location of the generator to find a different location.

Council Member Cooney indicated that he would support the request. He asked staff to focus on any future projects and the location of generators.

Council Pro Tem Lindsay spoke regarding the historical flooding of this street.

Motion made by Council Member Cooney and seconded by Council Member Crampton that Variance ZON-22-025 shall be granted and find in support thereof, that all the criteria applicable to this application as set forth in Town Code Section 134-201(a), items 1-7 have been met; and providing that the property owner did voluntarily commit, 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, 5-0.

- g. **ZON-22-027 (ARC-22-038) 225 INDIAN ROAD (COMBO) - VARIANCES** The applicant, White Oak, LLC, a Wyoming LLC, as Trustee for 225 Trust u/a/d 12/13/2019 (Dennis Walsh, Trust Officer), has filed an application requesting Town Council review of a variance for a loggia addition with staircase, to encroach into a required setback. ARCOM will perform design review of the application. [The Architectural Review Commission deferred the project to the March 23, 2022 meeting. Carried 7-0.] Staff Recommends a Deferral to the April 13, 2022 Meeting.
This item was deferred to the April 13, 2022 meeting at the approval of the agenda.
- h. **ZON-22-032 (HSB-22-003) 594 NORTH COUNTY RD (COMBO) - VARIANCES** The applicant, George and Sandra Marucci, has filed an application requesting Town Council review and approval for variances to reduce both side yard setback requirements for one-story additions to a historically significant building and for a variance from Chapter 50 for the required floor elevation for the new ground floor addition on a historically significant building to construct a ground floor addition with a finished floor of 6.49' NAVD in lieu of the required 7' NAVD. [The Landmarks Preservation Commission deferred the project to the March 16, 2022 meeting. Carried 7-0.] Staff Recommends a Deferral to the April 13, 2022 Meeting.
This item was deferred to the April 13, 2022 meeting at the approval of the agenda.
- i. **ZON-22-037 (ARC-22-040) 60-70 BLOSSOM WAY (COMBO) – SITE PLAN REVIEW** The applicant, Blossom Way Holdings LLC and Providencia Partners LLC (Maura Ziska, Authorized Representative), has filed an application requesting Town Council Site Plan Review as required for the installation of a generator with an output capacity over 100kW, in conjunction with the construction of a new single family residence. ARCOM will perform design review of the application. [The Architectural Review Commission deferred this project to the March 23, 2022 meeting. Carried 7-0.] Staff Recommends a Deferral to the April 13, 2022 Meeting.
This item was deferred to the April 13, 2022 meeting at the approval of the agenda.

XI. ANY OTHER MATTERS

Council Member Araskog spoke regarding instituting a Zoning Board that could be appealed to the Town Council to reduce the number of variances. *No action was taken on this item.*

XII. ADJOURNMENT

Motion made by Council Member and seconded by Council Member to adjourn the meeting at 12:11 p.m. on March 10, 2022 without the benefit of a roll call.

APPROVED:

Margaret Zeidman, Town Council President

ATTEST:

Kelly Churney, Deputy Town Clerk

Date: _____

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Minutes

Agenda Title

Approval of Major Matters Considered by the Architectural Review Commission at its Meeting of March 23, 2022.

Presenter

Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- ▣ **Memorandum Dated March 31, 2022 from Wayne Bergman, Director of Planning, Zoning and Building**
- ▣ **Minutes of the Architectural Review Commission Meeting of March 23, 2022**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

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 Minutes of March 23, 2022

Date: March 31, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council approve the major items that were approved by ARCOM at the regularly scheduled meeting of March 23, 2022.

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 March 23, 2022.

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, MARCH 23, 2022

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. Corey called the meeting to order at 9:00 a.m.

II. ROLL CALL

John David Corey, Vice Chairman	PRESENT
Maisie Grace, Member	PRESENT
Betsy Shiverick, Member	PRESENT
Jeffrey W. Smith, Member	PRESENT
Thomas Kirchhoff, Member	PRESENT
Richard F. Sammons, Member	PRESENT
Kenn Karakul, Member	PRESENT
Dan Floersheimer, Alternate Member	PRESENT
Elizabeth Connaughton, Alternate Member	PRESENT
Joshua L. Martin, Alternate Member	PRESENT (left 4:47 p.m.)

Staff Members present were:

Wayne Bergman, Director of Planning, Zoning and Building
James G. Murphy, Assistant Director of Planning, Zoning and Building
Sarah Pardue, Historic Preservation Planner
Jordan Hodges, Planner II
Kelly Churney, Deputy Town Clerk
John Randolph, Town Attorney

Mr. Bergman thanked the Architectural Commission Members for their attendance in the orientation held by staff. He welcomed all new and reappointed members. He continued with information on how staff was working to make the meetings more meaningful and efficient.

Town Attorney Randolph provided an update to the memorandum provided to the Commission and written by him from the 1980's.

III. ELECTION OF OFFICERS

Ms. Pardue called for nominations for Chair. Ms. Shiverick nominated Richard Sammons for Chair and Mr. Smith seconded the nomination. Mr. Kirchhoff nominated Jeffrey Smith for Chair and Mr. Karakul seconded the nomination. Ms. Grace nominated John David Corey for Chair and Mr. Corey seconded the nominations. There were no other nominations for Chair at this time. **After a ballot vote, Mr. Smith was elected as Chair.**

Ms. Pardue called for nominations for Vice Chair. Ms. Grace nominated John David Corey for Vice Chair and Mr. Corey seconded the nomination. Ms. Shiverick nominated Richard Sammons for Vice Chair and Mr. Smith seconded the nomination. There were no other nominations for Vice Chair at this time. **After a ballot vote, Mr. Sammons was elected as Vice Chair.**

IV. PLEDGE OF ALLEGIANCE

Chairman Smith led the Pledge of Allegiance.

V. APPROVAL OF THE MINUTES FROM THE FEBRUARY 23, 2021 MEETING

Motion made by Ms. Shiverick and seconded by Mr. Karakul to approve the minutes from the February 23, 2022 meeting as amended. Motion carried unanimously, 7-0.

VI. APPROVAL OF THE AGENDA

Mr. Smith asked for a motion to approve the agenda with the following changes listed on the agenda modification sheet:

Deferral of B-072-2021, 224 La Puerta Way to the April 27, 2022 Meeting
Deferral of ARC-22-001 (ZON-22-033) 108 El Mirasol to the April 27, 2022 Meeting
Deferral of ARC-21-038 (ZON-21-002) 218 Royal Palm Way to the April 27, 2022 Meeting
Move ARC-21-077 991 N. Lake Way to the Consent Agenda
Deferral of ARC-21-101, 425 Chilean Avenue to the April 27, 2022 Meeting
Deferral of ARC-22-020, 120 Clarendon Ave. to the April 27, 2022 Meeting
Deferral of ARC-22-026, 170 N. Ocean Blvd. to the April 27, 2022 Meeting
Move ARC-21-039 (ZON-21-003), 380 S. County Rd. to Major Projects/Old Business
Deferral of ARC-22-040 (ZON-22-037), 60/70 Blossom Way to the April 27, 2022 Meeting
Withdrawal of ARC-21-062, 327 Barton Ave.

Motion made by Ms. Grace and seconded by Mr. Corey to approve the agenda as amended. Motion carried unanimously. 7-0.

VII. PROJECT REVIEW

A. CONSENT AGENDA OF MINOR PROJECTS

1. ARC-22-050 201 OCEAN TER (minor project) The applicant, Scott and Kimberly Goodwin has filed an application requesting Architectural Commission review and approval for the installation of a new gate and front door alteration.

2. **ARC-22-052 160 CHILEAN AVE (minor project)** The applicant, Lisa Paolozzi, has filed an application requesting Architectural Commission review and approval for exterior design modifications to the roof design of a previously approved one-story residence.
3. **ARC-21-077 991 N LAKE WAY** The applicant, Michael Rapp, has filed an application requesting Architectural Commission review and approval for exterior modifications to a previously approved two-story residence, including the demolition of portions of the existing structure and the construction of a new detached accessory structure, architectural changes and modifications to the site plan and landscaping.

Please note: This item was pulled from consent and was not approved with the consent agenda.

Motion made by Mr. Corey and seconded by Ms. Grace to approve the consent agenda as amended. Motion carried unanimously, 7-0. Please note: This approval did not include the following projects: ARC-21-077, 991 N. Lake Way.

B. DEMOLITIONS AND TIME EXTENSIONS

None.

C. MAJOR PROJECTS – OLD BUSINESS

At this time in the agenda, the Commission heard ARC-21-039 (ZON-21-003) 380 S. County Road out of order as it was moved during the Approval of the Agenda.

1. **ARC-21-039 (ZON-21-003) 380 SOUTH COUNTY RD. (COMBO)** The applicant, 380 S County LLC (Phillip Norcross, Manager) has filed an application requesting Architectural Commission review and approval for the construction of new one- and two-story additions to an existing two-story building including variances from setbacks, rooftop mechanical equipment height, and to reduce the existing parking in order to expand an existing food and beverage serving lounge and office use. The variance portion of the application shall be reviewed by Town Council. The application will require special exception and site plan reviewed by Town Council.

Mr. Murphy provided staff comments on the project.

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

Maura Ziska, attorney for the applicant, explained the changes to the project since the last meeting. She advocated for a positive recommendation to the Town Council.

Nelo Freijomel, Spina O'Rourke + Partners, presented the architectural modifications proposed for the existing, commercial building.

Mr. Floersheimer inquired about the zoning requests for the property and wondered if the Town Council should be ruling on the changes prior to the review by the Commission. Mr. Randolph stated he believed the Commission had sufficient material in front of them to make this decision. Mr. Floersheimer inquired about a discrepancy in the fenestration. Mr. Freijomel explained the error.

Mr. Sammons asked to see a rendering of the building that did not include the awning. Mr. Freijomel did not have one. Mr. Sammons inquired about the Nano wall behind the awning. Mr. Freijomel responded and discussed the functionality of that space.

Mr. Karakul inquired about the choice of the wood columns in the loggia area and wondered if it was consistent with the style of the building. Mr. Freijomel responded and reviewed the intention in the design. Mr. Karakul recommended using metal columns. Mr. Freijomel agreed with the recommendation.

Mr. Corey agreed with Mr. Sammons's assessment of the Nano wall and believed the façade should be reviewed without the awning. Mr. Corey thought the awning could be a metal feature. Mr. Corey inquired about the mechanical equipment on the roof. Mr. Freijomel responded.

Ms. Shiverick inquired about the nine existing parking spaces under cover. Mr. Freijomel responded. Ms. Shiverick agreed with Mr. Floersheimer that it would be nice to understand the future function of the space before a decision was made. She added that she was in favor of the covered dining on the south side and thought it was attractive.

George Norcross, owner, discussed the changes that had been made since the last meeting.

Mr. Kirchhoff thought the changes were an improvement, particularly in the southwest corner. He thought the Nano wall was acceptable. He thought the awning should be installed on a metal column structure. He recommended adding landscaping on north side of the building, next to the street.

Ms. Grace preferred the outdoor seating without the loggia. She thought it would be better to maintain the building as it currently existed, except for moving the garbage to an interior space.

Mr. Floersheimer inquired about the future parking for the establishment. Mr. Norcross responded. Mr. Floersheimer inquired about the color proposed for the awnings.

Mr. Smith thought the changes improved the project. He agreed that the awning should be changed to a solid color, rather than striped. He also agreed that the awning should be supported by metal rather than wood columns.

Mr. Norcross responded to some of the comments from the Commissioners.

Dustin Mizell, Environment Design Group, requested to move two pleached trees at the south entry to the north side by the dumpster. He proposed to replace the trees with Foxtail palms.

Mr. Corey was in favor of the green buttonwood trees and preferred them to the Foxtail palms. Mr. Corey inquired about the windows on the south elevation. Mr. Freijomel responded.

Mr. Sammons expressed concern for the east side alignment of the windows in the Nano wall. Mr. Sammons also recommended changing the second story windows.

Mr. Smith called for public comment.

Frank Lynch, attorney for residents who live in a condominium to the northwest of the project, expressed concern for the requested variances. He explained his clients' objections.

Mr. Murphy discussed the elimination of the variance, which he believed was due to the removal of the scrubber. He asked the professional to explain the removal of the scrubber and the new ventilation system. Ms. Ziska responded and discussed the removal of the scrubber. Mr. Freijomel explained the proposed exhaust for the building.

Motion made by Mr. Sammons and seconded by Mr. Corey that implementation of the proposed variances will not cause negative architectural impact to the subject property. Motion carried 6-1, with Ms. Grace dissenting.

Motion made by Mr. Sammons and seconded by Mr. Kirchhoff to approve the project with the following conditions: a metal structure shall be used rather than wood structure for the awning and additional landscaping shall be added to the north side of the building. Motion carried 4-3, with Mses. Grace, Shiverick and Mr. Corey dissenting.

2. **B-072-2021 224 LA PUERTA WAY (COMBO –VARIANCES)**

Applicant: Mr. & Mrs. Gray

Professional: David J. Gengler/Gengler Architects, Inc.

Project Description: A major renovation of an existing single-story single-family home which includes a two-story addition on the front of the home, a second floor

addition over a portion of the existing first floor, and a two-story loggia addition on the rear of the home.

ZONING INFORMATION: The applicant is requesting four variances in order to build a two-story addition which includes a 315 square foot one-story addition to the garage, a 184 square foot addition for a covered terrace on the first floor, and a 930 square foot second floor addition for two bedrooms, including a 130 square foot covered balcony, and two bathrooms. The requested variances are as follows: Section 134-893(b)(7)a: Request for an east side yard setback of 11 feet in lieu of the 12.5 foot minimum side yard setback required for the garage addition in the R-B Zoning District. Section 134-893(b)(7)a: Request for an east side yard setback of 11 feet in lieu of the 15 foot minimum side yard setback for a second story addition and covered balcony in the R-8 Zoning District. Section 134-895(1): Request for an east side yard setback of 9.8 feet in lieu of the 10.5 foot minimum side yard setback required for a bay window on the first floor in the R-B Zoning District. Section 134-895(1): Request for an east side yard setback of 9.8 feet in lieu of the 13 foot minimum side yard setback required for a bay window on the second floor in the R-B Zoning District.

At the August 25, 2021 meeting a motion carried to defer the project to the September 29, 2021 meeting with a clear direction for a restudy of the entire project. A motion carried at the September meeting to defer the project to the October 27, 2021 meeting. A motion carried at the October meeting to defer the project to the November 19, 2021 meeting. A motion carried at the November meeting to defer the project to the December 17, 2021 meeting. A motion carried at the December meeting to defer the project to the March 23, 2022 meeting.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

3. **ARC-21-080 757 ISLAND DR.** The applicant, 757 Island Drive LLC, has filed an application requesting Architectural Commission review and approval of a new two-story residence designed in the Are Moderne style containing 13,000 SF and with new landscaping and hardscape.

Ms. Pardue provided staff comments on the project.

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

Please note: Mr. Sammons declared a conflict of interest and left the room during the discussion of the project. Mr. Floersheimer voted in his absence.

Daniel Menard, LaBerge & Menard, presented the architectural modifications proposed for the new residence.

John Lang, Lang Design Group, presented the landscape and hardscape changes proposed for the site.

Ms. Shiverick thanked the professional for the changes. She believed the west side massing was still too heavy. She wondered if some changes could be made at the west side entrance; she recommended adding some openness on the west wing. Mr. Menard reviewed Ms. Shiverick's recommendations. She thought some reductions could still be made on the south fenestration. She recommended adding horizontal mullions in the fenestration.

Mr. Corey agreed with the comments from Ms. Shiverick. He liked the changes on the east side of the home. He thought the element that contained the two guest rooms over the garage appeared very boxy. Mr. Corey asked about the color for the proposed windows. Mr. Menard responded that the glass would be clear. Mr. Corey recommended a refinement to the north façade.

Mr. Floersheimer thought the changes were successful. He asked about the grass proposed for the garden. Mr. Menard responded. Mr. Floersheimer inquired about a discrepancy in the fenestration plan. He recommended reducing the fenestration but overall thought the project was good.

Ms. Grace agreed the changes were good. She liked the suggestion for a northwest corridor to be added. She thought there should be a reduction in hardscape, especially in the driveway. She also agreed that some reduction should be made in the fenestration. She questioned the addition of mullions in all windows but thought some windows could use the mullions.

Mr. Karakul agreed that the west wing with the garage needed some study. He provided suggestions for the design in this particular area. Mr. Menard responded.

Mr. Kirchhoff was not in favor of the changes. He thought the house was too boxy and choppy; he thought the home was reading was out of scale. He liked the change on the east side; he also agreed with the comments made about the north side.

Mr. Corey provided suggestion to add a view corridor next to the garage.

Mr. Connaughton provided suggestions for the fenestration.

Mr. Smith thought the east side changes were good but felt the north side changes needed some work. He thought the project was very nice.

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

Motion made by Mr. Corey and seconded by Ms. Shiverick to defer the project for one month, to the April 27, 2022 meeting, to address the comments of the Commissioners. Motion carried unanimously, 7-0.

4. **ARC-22-001 (ZON-22-033) 108 EL MIRASOL (COMBO)** The applicant, ANK Palm Beach LLC (Anand “Andy” Khubani, Managing Member), has filed an application requesting Architectural Commission review and approval of a new two story residence designed in Contemporary Classicism style containing 15,446 SF and a 6,750 SF below grade basement/parking garage, and landscaping. Town Council to review the variance portion of the application.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

5. **ARC-22-030 230 VIA LAS BRISAS** The applicant, 230 Via Las Brisas LLC, has filed an application requesting Architectural Commission review and approval of a new two-story residence designed in a Classical style with landscape and hardscape improvements.

Mr. Hodges provided staff comments on the project.

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

Patrick Segraves, SKA Architect + Planner, presented the architectural modifications proposed for the new residence.

Carol Perez, AGT Land, presented the landscape and hardscape changes proposed for the site.

Mr. Corey did not believe there had been significant changes since the last presentation. He pointed out the positive aspects of the design, however his concern was the house would not fit into the neighborhood. Mr. Segraves discussed how the homes in the neighborhood had been changing.

Ms. Shiverick thought the house fit in fairly well in the neighborhood. She suggested increasing the banding and possibly changing the texture on the banding.

Mr. Floersheimer understood Mr. Corey’s comments and wondered if a barrel tile roof would help make the home more consistent. He inquired if a vehicular gate was proposed. Mr. Segraves stated that the applicant would be fine with or without a gate.

Ms. Grace also felt there had not been significant changes. She was not in favor of the arched windows which she did not believe were appropriate. She suggested finding a different window that would fit into the neighborhood.

Mr. Kirchhoff thought the alternate plan proposed was more fitting. He agreed that the banding should be increased. He questioned the many different sized doors.

Mr. Sammons provided suggestions for the banding, fenestration, front portico, the entablature, the alignment of the columns on the rear of the building, roof material and material for the windows. He questioned the quality of the proposed home.

Mr. Karakul suggested possibly pulling the garage forward so it would leave the front façade a bit more exposed.

Mr. Martin suggested that in lots of width 100 feet or less, the garage should only be in the second or third layer of the lot.

Mr. Smith wondered if the owner would consider a flat clay tile material for the roof. Mr. Corey agreed with the roof recommendation.

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

Motion made by Mr. Corey and seconded by Mr. Sammons to defer the project to the April 27, 2022 meeting with direction for the professional to restudy the design, especially the fenestration, front entablature, mid-course banding, roof color and material and consider opening up the front façade by possibly moving the home back on the site. Motion carried unanimously, 7-0.

Please note: There was a short break at 10:58 a.m. The meeting resumed at 11:09 a.m.

6. **B-063-2021, 280 VIA MARILA**

Applicant: CJN P Holdings LLC (Daniel Pergola, Managing Member)
Professional: MP Design & Architecture, Inc. Project Description: Demolition of an existing two-story structure. Proposal of a new two-story residence with rear facing two-car garage, new pool, hardscape, and landscape.

A motion carried at the June meeting to approve the demolition of the existing home as requested. A second motion carried to defer the project to the July 28, 2021 meeting to address the comments of the commissioners. A motion carried to defer the project to the September 29, 2021 meeting with a clear understanding that a complete redesign of the home was highly requested. A motion carried at the September meeting to defer the project to the November 19, 2021 meeting for a restudy in accordance with the comments from the Commissioners, particularly with the scale and mass of the proposed home. A motion carried at the November meeting to defer the project to the December 17, 2021 meeting. A motion carried at the December meeting to defer the project to the February 23, 2022 meeting.

Ms. Pardue provided staff comments on the project.

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

Robert Pilla, Wadia Associates, presented the architectural modifications proposed for the new residence.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape modification for the site.

Mr. Kirchhoff thought the house was nice; he thought the shed roof over the front door was a bit small. He recommended changing the second-floor windows to double hung rather than the casements proposed. He also questioned the proposed design of the railing. He recommended painting the eaves a white color.

Ms. Grace questioned the protruding sections in the front of the house. She wondered if the mass of those sections could be reduced.

Mr. Sammons thought the middle section of the home appeared pinched. He recommended using sash windows on the second floor rather than casements. He recommended increasing the transom over the front door.

Mr. Karakul agreed with Mr. Sammons's comments. He was not in favor of the gate design. Mr. Pilla responded.

Ms. Shiverick questioned the color choices. Mr. Pilla responded.

Mr. Corey thought the site plan and massing worked well. He thought the height of the home was slightly too tall. Mr. Corey questioned the roof choice and recommended using a white roof. Mr. Pilla responded.

Ms. Grace liked the roof height in the inspiration photograph. She liked Mr. Sammons's suggestion to open the center section of the home. She also liked the suggestion for the concrete roof.

Mr. Smith liked the inspiration photograph with the white-on-white color scheme. He suggested moving in that direction. He did not believe the bay window on the rear of the building was successful.

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

Motion made by Mr. Corey and seconded by Mr. Karakul to defer the project for one month, to the April 27, 2022 meeting, in accordance with the comments of the Commissioners. Motion carried unanimously, 7-0.

7. **ARC-21-038 (ZON-21-002) 218 ROYAL PALM WAY (COMBO)** The applicant, 218 Holdings LLC (Susan Hudson, Manager) has filed an application requesting Architectural Commission review and approval for the expansion of a

third floor to an existing three-story building including variances from the parking, generator and wall height, and setback requirements. Town Council shall review the variance portion of the application. The application will require special exception and site plan reviewed by Town Council.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

8. **ARC-21-040 (ZON-21-006) 164 SEASPRAY AVE (COMBO) – VARIANCES.** The applicant, Hayati Banastey, has filed an application requesting Architectural Commission review and approval for the construction of a new two-story home designed in the Classical Style and related site improvements, including variances for side yard setbacks as they pertain to the new residence on a nonconforming lot. Town Council shall review the variance portion of the application. The application will require special exception and site plan reviewed by Town Council.

Mr. Murphy provided staff comments on the project.

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

Daniel Clavijo, SKA Architect + Planner, presented the architectural modifications proposed for the new residence.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape modification for the site.

Ms. Grace thought the reduction in the house size was positive. She did not see that any charm or character had been added to the home. She thought the home resembled a townhome and wondered if the proposed would fit into the area with the other landmarked homes. Mr. Segraves responded.

Ms. Shiverick agreed with Ms. Grace's assessment of the project. She did not believe the home fit into the neighborhood. She recommended looking at the other homes on the street for inspiration.

Mr. Corey thought the second story porch worked. He recommended trying to add more of a connection from the street to the home. He thought the house was moving in the right direction. He provided some design suggestions for the home.

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

Ms. Grace inquired about the number of deferrals and wondered if a denial was appropriate.

Motion made by Ms. Shiverick and seconded by Ms. Grace to deny the project, based on Section 18-205 (a) 1 and 4. Motion failed 3-4, with Messrs. Kirchhoff, Corey, Karakul and Smith dissenting.

Motion made by Mr. Corey and seconded by Mr. Kirchhoff to defer the project to the April 27, 2022 meeting in accordance of the comments from the Commissioners. Motion carried 5-2, with Mses. Grace and Shiverick dissenting.

9. **ARC-21-064 120 SEAGATE RD.** The applicant, Tracey Hirt, has filed an application requesting Architectural Commission review and approval for modifications to an existing two-story residence including the addition of new front entry, the enclosure of a second-floor terrace and ground floor patio, the construction of a new one-story addition totaling approximately 600SF in area, a new pool, spa and pool deck, new landscaping, and other exterior modifications.

Ms. Pardue provided staff comments on the project.

Call for disclosure of ex parte communication: Messrs. Smith, Karakul and Ms. Shiverick.

Travis Radak, Radakovich Architecture, presented the architectural modifications proposed for the existing residence.

Mr. Corey asked about the header heights for the doors and windows. Mr. Radak responded. Mr. Corey thought the header heights on the first floor were too high; he also took issue with the transoms. Mr. Radak responded. Mr. Corey thought the design would be superior if the guesthouse was reduced and moved away from the main house.

Mr. Floersheimer inquired if the professional considered reducing the number of doors on the east facade. Mr. Radak responded and explained the design.

Ms. Grace liked the openness of the existing home. She wondered if the professional considered the guest house as an independent structure. Ms. Radak responded. Ms. Grace inquired about the decorative finish on the second floor. Mr. Radak responded and explained the design.

Mr. Sammons thought the existing house was a bit confusing. He expressed concern about the roof terrace patio and thought it could be changed to an awning. Mr. Sammons provided some design suggestions for the fenestration and cornice. Mr. Radak responded.

Ms. Shiverick wondered if the owner would consider a different color other than the blue proposed. Mr. Radak thought the owner would consider a change.

Mr. Kirchhoff thought there were too many window types proposed; he suggested that the windows should be similar and match in design. Mr. Kirchhoff also thought the guesthouse should be separated by a breezeway and recommended using the same roof height.

Mr. Karakul thought the front landscaping did not contribute or enhance the design and was very imbalanced.

Mr. Corey suggested starting from the existing design and making changes from the beginning. Mr. Radak responded.

Mr. Smith thought there was work to still be done on the design.

Mr. Floersheimer appreciated that the owner was keeping the existing home.

Motion made by Mr. Corey and seconded by Mr. Karakul to defer the project to the April 27, 2021 meeting in accordance with the comments from the Commissioners. Motion carried unanimously, 7-0.

10. **ARC-21-077 991 N LAKE WAY** The applicant, Michael Rapp, has filed an application requesting Architectural Commission review and approval for exterior modifications to a previously approved two-story residence, including the demolition of portions of the existing structure and the construction of a new detached accessory structure, architectural changes and modifications to the site plan and landscaping.

Mr. Smith called for staff comment. Ms. Pardue provided staff comments.

Call for disclosure of ex parte communication: Disclosure by Ms. Shiverick and Mr. Karakul.

Megan Ford, Tralongo & Taylor, presented the architectural modifications proposed for the existing residence.

Mr. Sammons thought the changes were an improvement. He thought the front door was too minimal in its design. He provided a suggestion to improve the front door design, with the addition of a frieze and cornice. Ms. Ford responded.

Mr. Corey thought the rear design was very nicely designed and a big improvement.

Mr. Kirchhoff complimented the professional on the changes to the rear of the home. He believed the design was now perfect.

Motion made by Mr. Kirchhoff and seconded by Mr. Corey to approve the project as presented. Motion carried unanimously, 7-0.

Please note: A lunch break was taken at 12:34 p.m. The meeting resumed at 1:32 p.m.

11. **ARC-21-101 425 CHILEAN AVE.** The applicant, Lorraine Charman, has filed an application requesting Architectural Commission review and approval for the modification of a previously approved landscape plan to include the removal of two trees to be replaced with hedge material.

Ms. Pardue and Mr. Murphy provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by several members.
Please note: Mr. Kirchhoff declared a conflict of interest and left the room during the project.

Frank Lynch, attorney for the owner, explained the issue with the current driveway circulation. He discussed the removal of two trees that had been previously approved. He asked the Commission to review the issues at hand and to assist in a design solution.

Lorraine Charman, owner, discussed the issues she experienced when exiting her driveway.

Ms. Shiverick thought the home was flawed in its initial design. Ms. Charman explained the renovation to the previous home and her intent with the design. Ms. Shiverick thought a circular driveway would be the best solution for this issue. Ms. Charman indicated she was opposed to a circular driveway due to the existing landscaping design.

Mr. Corey thanked the owner for the discussion and thought Ms. Shiverick's ideas were a good solution.

Ms. Grace agreed and thought Ms. Shiverick had a good solution. She also thought there were many nice options for green driveways.

Mr. Floersheimer inquired if the sculpture was still located in the driveway and if it was lit at night. Ms. Charman responded.

Mr. Murphy asked Mr. Lynch to submit new plans to staff so that the project could move forward.

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

Please note: This project was opened for discussion only and deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

12. **ARC-22-005 225 EL PUEBLO WAY** The applicant, 225 El Pueblo Way LLC, has filed an application requesting Architectural Commission review and approval for the demolition of an existing one-story residence and the construction of a new 5,006 SF two-story residence designed in a Regency-inspired style.

Ms. Pardue provided staff comments on the project.

Call for disclosure of ex parte communication: There was no disclosures at this time.

Kevin Asbacher, Asbacher Architecture, Inc., presented the architectural modifications proposed for the new residence.

Mr. Sammons inquired about the material for the quoins. Mr. Asbacher responded. Mr. Sammons thought the bay window on the front façade needed to be enlarged. He also thought the columns on the rear were not properly aligned.

Mr. Corey thought the project was nice and would fit into the neighborhood.

Ms. Shiverick thought the color for the front door and shutters was a bit dark. Ms. Asbacher stated he was happy to change the colors.

Ms. Grace was in favor of a white front door and green shutters.

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

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

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented with the condition that staff will approve the green color for the shutters and the white color for the front door. Motion carried unanimously, 7-0. 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.

13. **ARC-22-006 215 ARABIAN RD.** The applicant, 215 Arabian LLC, has filed an application requesting Architectural Commission review and approval for new construction of a 7,400 SF two story residence designed in the Regency style, detached cabana, swimming pool and associated hardscape and landscape.

Mr. Hodges provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by Mr. Corey.

Kevin Asbacher, Asbacher Architecture, Inc., presented the architectural modifications proposed for the new residence.

Gabriela Alborno, Fernando Wong Outdoor Living Design, presented the landscape and hardscape modifications proposed for the site.

Ms. Grace expressed concern that the house was too formal for the neighborhood. She appreciated the reduction of mass in the front; however, she still felt the front entry was too heavy. She wondered if a different color for the body of the house would help the home fit into the neighborhood.

Mr. Corey thought the site plan of the home worked well and he liked the front façade of the home. He expressed concern that the home did not fit into the neighborhood. He thought the design was too formal and would dominate the area. He thought the landscaping should have more rhythm and flow.

Ms. Shiverick agreed with Mr. Corey and wondered if the style would fit into the neighborhood. She thought a more casual style would be better suited in the area.

Mr. Kirchhoff thought the home was too formal. He preferred to see more green space and acknowledged the additional space in the cabana that consumed more of the lot. He was in favor of the reduction of the second story above the master wing. He also thought the front entry was too heavy.

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

Motion made by Ms. Grace and seconded by Mr. Corey to defer the project to the April 27, 2022 meeting in accordance with the comments of the Commissioners. Motion carried unanimously, 7-0.

14. **ARC-22-020 120 CLARENDON AVE.** The applicant, 120 Clarendon Ave LLC, has filed an application requesting Architectural Commission review and approval for the second story addition and renovation of existing detached cabana.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

15. **ARC-22-026 170 N OCEAN BLVD.** The applicant, The Condominium Association of Ocean Towers, Inc., has filed an application requesting

Architectural Commission review and approval for the installation of a metal railing along the entirety of an existing rooftop penthouse terrace/balcony.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

16. **ARC-22-040 (ZON-22-037) 60-70 BLOSSOM WAY (COMBO)** The applicant, Blossom Way Holdings LLC and Providencia Partners LLC (Maura Ziska, Authorized Representative), has filed an application requesting Architectural Commission review and approval for construction of a combined 50,000+ sq. ft two-story main house and two-story guest house with associated hardscape, landscape and site improvements. Town Council will perform Site Plan Review for the installation of a generator.

Please note: This project was deferred to the April 27, 2022 meeting at the Approval of the Agenda, Item VI.

17. **ARC-22-038 (ZON-22-027) 225 INDIAN ROAD (COMBO)** The applicant, White Oak, LLC, a Wyoming LLC, as Trustee for 225 Trust u/a/d 12/13/2019 (Dennis Walsh, Trust Officer), has filed an application requesting Architectural Commission review and approval for a driveway hardscape addition and a 226 sq. ft. loggia expansion with staircase to access the existing 2nd floor open terrace including variances from the setback requirements. The variance portion of the application will be reviewed by Town Council.

Ms. Pardue provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by Messrs. Kirchhoff and Smith. *Please note: Alternate Member Martin left the room during the discussion of this item.*

Roger Janssen, Dailey Janssen Architects, presented the architectural modifications for the project.

Steve West, Parker Yannette Design Group, presented the landscape and hardscape modifications for the project.

Ms. Grace thought the curvilinear staircase was a better solution. She inquired why the staircase could not be moved to the north side of the home. Mr. Janssen responded.

Mr. Corey stated he had trouble supporting the variance. He thought the staircase could be relocated to many different locations. He thought the proposed staircase would prohibit the landscaping buffers in this area.

Ms. Shiverick asked for an explanation of the design intent. Mr. Janssen responded and explained the design.

Mr. Sammons thought the proposed stair was too big. He thought it needed to be tightened up. Mr. Janssen responded and explained the design. Mr. Sammons was not in favor of the stair and thought the staircase could be more gracefully designed. A short discussion ensued on a design solution.

Mr. Karakul thought the staircase was fine.

Ms. Grace did not have any issues with the staircase. She questioned why the owner did not have a unity of title.

Mr. Smith agreed with Mr. Corey and could not support the variance.

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

Motion made by Mr. Corey and seconded by Mr. Kirchhoff that implementation of the proposed variance will cause negative architectural impact on the subject property and can be designed in an architecturally suitable manner, which conforms to the Town of Palm Beach Code of Ordinances without the need for a variance. Motion carried 5-2, with Mr. Karakul and Ms. Shiverick dissenting.

A second motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented with the exception of the additional terrace and staircase, which were not included in the approval. Motion carried unanimously, 7-0.

18. **ARC-22-031 2285 IBIS ISLE RD.** The applicant, Global 1 Investment Group LLC, has filed an application requesting Architectural Commission review and approval for the renovation and major additions to an existing one-story residence.

Mr. Hodges provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by Ms. Shiverick.

Pat Segraves, SKA Architect + Planner, presented the architectural modifications for the proposed fenestration.

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

Motion made by Ms. Shiverick and seconded by Mr. Sammons to approve the project as presented. Motion carried unanimously, 7-0.

D. MAJOR PROJECTS – NEW BUSINESS

1. **ARC-22-053 1020 N LAKE WAY** The applicant, Three Palm Trees LLC (Mr. and Mrs. Warren Kanders), has filed an application requesting Architectural Commission review and approval of a new two-story residence designed in a Neo-Classical architectural style containing approximately 9,352 SF of enclosed area, with related landscape and hardscape improvements and the renovation of an existing pool.

Mr. Hodges provided staff comments on the project.

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

Michael Perry, MP Design & Architecture, Inc., presented the architectural plans proposed for the new residence.

Cory Meyer, Nievera Williams Design, presented the landscape and hardscape plans proposed for the new residence.

Mr. Floersheimer liked the concept of the single curb cut but wondered if it was practical; he preferred a side loaded garage. Mr. Perry responded. Mr. Floersheimer also thought the front entry gate was too tall. Mr. Floersheimer questioned the window over the front entry. Mr. Floersheimer suggested adding muntins to the doors on the south elevation.

Ms. Grace liked the Neo-Classical style proposed. She wondered if the proportions on the different sections of the home were correct. She recommended eliminating the front gate. She was in favor of the west façade.

Mr. Corey thought a Neo-Classical design could work in the area. However, he thought the proposed was too big. He provided some design suggestions for the front façade. He thought the landscaping was bombastic and too formal for the area.

Ms. Shiverick shared Mr. Corey's concern for the style. She thought the pediment was too heavy and the gate was too high. She recommended eliminating the front wall and recommended studying a side loaded garage. She questioned the windows over the front door and thought the entire home was too large.

Mr. Sammons questioned the front entrance and cornice design. He was in favor of splitting up the garage element but thought they were too small next to the house. He thought the design needed more refinement.

Mr. Kirchhoff recommended restudying the front entry circulation as he believed it was unsuccessful in its design. He thought more landscaping should be added to disguise the garages. He also questioned the pergola design. He recommended looking for inspiration in homes from the 1930's in Los Angeles or Beverly Hills, CA.

Mr. Karakul agreed with other Commissioners. He recommended pulling the house back from the lake.

Mr. Smith preferred a change to the garage elements so that they did not face the street. He questioned the design of the pilasters. He also thought the home was too big.

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

Motion made by Mr. Corey and seconded by Mr. Karakul to defer the home to the April 27, 2022 meeting in accordance with the comments of the Commissioners. Motion carried unanimously, 7-0.

2. **ARC-22-056 (ZON-22-061) 250 SANDPIPER DR (COMBO)** The applicant, Judith Guest, has filed an application requesting Architectural Commission review and approval for the substantial renovation and alterations to an existing nonconforming two-story residence including variance for nonconforming 2-story east side-yard setback. Changes include revisions to the fenestration, roof and entry portico, new hardscape and landscape design, and a new rear loggia, pool and pergola. Town Council will review the variance portion of the application.

Mr. Murphy provided staff comments on the project.

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

M. Timothy Hanlon, attorney for the owner, provided an overview and description of the project. He explained the zoning request for the project and advocated for a positive recommendation to the Town Council.

Achille Guest, owner, explained his intentions with the renovation of the existing home.

Kyle Fant, Bartholemew + Partners, 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. Corey inquired about the design and the reason for the variance. Mr. Fant responded. Mr. Corey stated he would support the variance. Mr. Corey thought the design was successful.

Ms. Grace agreed with Mr. Corey. She thought the project was very attractive. Ms. Grace inquired about the 50% rule. Mr. Murphy provided further explanation on the 50% rule.

Ms. Shiverick thought the project was fabulous. She was in favor of the materials and color choices.

Mr. Sammons thought the design style choice was smart. He provided specific recommendations to increase the front gable. He also provided a recommendation for the roof material.

Mr. Karakul agreed with the other Commissioners.

Mr. Floersheimer agreed that the project was good. Mr. Floersheimer inquired about the stairs on the east side of the property and the distance from the steps to the property line. Mr. Fant responded. Mr. Floersheimer inquired about the Ficus hedge on the east during construction. Mr. Mizell responded.

Mr. Smith inquired about a two-story home in the current zoning district. He inquired if a deed restriction was necessary. Messrs. Murphy and Randolph responded.

Mr. Smith called for public comment.

John Dyson, Sandpiper Drive and representing many neighbors in the neighborhood, expressed concern for allowing two story homes in the neighborhood; he asked that staff change the description of the home to a split-level home.

Bill Shankman, 248 Sandpiper Drive, urged the Commission to change the terminology to a split-level home. He objected to the second story windows in the bedroom on the east side of the home as well as the mechanical equipment on the east side of the home. Mr. Shankman also expressed his objections to the shared hedge between his property and the subject property.

Mr. Mizell responded about the comments regarding the hedge.

Motion made by Ms. Shiverick and seconded by Mr. Corey that implementation of the proposed variance will not cause negative architectural impact to the subject property. Motion carried unanimously, 7-0.

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

Motion made by Mr. Corey to approve the project as presented.

Mr. Murphy asked for clarification for the approved location for the mechanical equipment. Mr. Corey responded that it was approved according to the plan.

Mr. Fant stated that the owners were in favor of keeping the equipment close to the existing location if the neighbors to the west were in favor of this as well.

Motion amended by Mr. Corey and seconded by Mr. Sammons to approve the project as presented with the condition that the mechanical equipment shall remain on the west side of the property and to allow the professional the option to widen the front gable. Motion carried unanimously, 7-0. 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.

3. **ARC-22-058 (ZON-22-038) 220 BRAZILIAN AVE (COMBO)** The applicant, I220 PB LLC (Guy Rabideau), has filed an application requesting Architectural Commission review and approval for the installation of generators and AC equipment within both side yards (east and west) for a duplex site. The variance portion of the application will be reviewed by Town Council.

Ms. Pardue provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by several members. *Mr. Sammons and Ms. Connaughton declared a conflict of interest for the project and left the room during the discussion. Mr. Floersheimer voted in the absence of Mr. Sammons.*

David Klein, attorney for the applicant, explained the reason for the application, and advocated for a positive recommendation for the variances to the Town Council.

Patrick O'Connell, Patrick Ryan O'Connell Architect, LLC., presented the architectural plans for the proposed generators and mechanical equipment.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape plans proposed for the site.

Ms. Grace inquired about the initial design for the mechanical equipment and asked if the equipment would be hidden. Mr. O'Connell responded. Ms. Grace noticed that there was more space next to the garage and wondered if the equipment could be moved next to the garage. Mr. O'Connell responded and indicated a variance would still be required. Ms. Grace asked if there were any other areas on the property where the equipment could be placed. Mr. O'Connell stated any movement of the equipment would still require the same variance that they were requesting.

Mr. Corey inquired if the plans shown for the mechanical yard were previously approved. Mr. O'Connell responded. Mr. Corey inquired if the equipment was already purchased. Mr. O'Connell responded. Mr. Corey suggested purchasing smaller equipment and added he could not support the variances.

Mr. Floersheimer stated he was surprised to see how large the mechanical equipment area was upon his site visit. He thought the professional should restudy the solutions for this issue. Mr. Floersheimer stated he could not support the variances.

Ms. Shiverick inquired if the mechanical area was built twice as large as approved. Mr. O'Connell stated it was built as approved.

Mr. Floersheimer inquired about the proposed plantings around the equipment area. Mr. Mizell responded. A short discussion ensued about the plantings.

Mr. Smith expressed concern about the number of plantings to be included inside the equipment yard. Mr. Smith also expressed concern for the lack of screening as well as the size of the equipment yard.

Mr. Klein restated and explained the issues at hand. A short discussion ensued.

Mr. Kirchhoff inquired if the equipment could be moved to where the fountain was proposed. Mr. O'Connell responded. Mr. Kirchhoff recommended breaking down the equipment yard into two yards.

Mr. Floersheimer agreed with Mr. Kirchhoff's solution to break down the equipment yard. He also recommended using one generator for both units. He thought the project needed a restudy.

Mr. Smith called for public comment.

Dragana Connaughton, Condominium President for 226 Brazilian Avenue, expressed her objections for the proposed mechanical yard. She requested that the equipment be moved eastward toward the residence or to the rear near the parking lot.

Motion made by Mr. Corey and seconded by Ms. Grace to defer the project to the April 27, 2022 meeting to allow the professional to restudy the project for a solution.

Mr. O'Connell suggested that they could move the air conditioning units to the corner of the property. Mr. Corey requested that Mr. O'Connell study the suggestion and return with plans.

Motion carried unanimously, 7-0.

4. **ARC-22-059 2284 IBIS ISLE RD.** The applicant, 2284 Ibis Isle LLC, has filed an application requesting Architectural Commission review and approval for the construction of a new approximately 1500 SF second floor addition to an existing single-story residence.

Mr. Hodges provided staff comments for the project.

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

Patrick Segraves, SKA Architect + Planner, presented the architectural modifications proposed for the addition. Mr. Segraves added that the owner intended to keep the existing landscaping.

Ms. Shiverick was in favor of the double hung windows and the side lights on the front door. She also was in favor of the proposed shutters. She recommended adding an espalier on the front door. She was in favor of the addition.

Ms. Grace was in favor of the changes in the handout. She questioned the proposed railing style. She asked staff about the 50% rule as indicated in the staff memo. Mr. Hodges responded.

Mr. Segraves stated he had considered the 50% rule and felt they would be able to meet the requirement. Mr. Murphy expanded on the explanation for the 50% rule.

Mr. Sammons recommended increasing the windows on the second floor as well as the bay windows on the first floor, front façade. He thought the changes were a vast improvement to the front façade.

Mr. Corey thought the project was good. He wondered if there was a way to clean up the west façade. Mr. Segraves responded.

Mr. Kirchhoff inquired about adding a second story and wondered how it would structurally work. Mr. Segraves responded. Mr. Kirchhoff inquired if it would exceed the 50% rule. Mr. Murphy responded.

Mr. Karakul inquired about the depth of the cantilevered balconies on the home. Mr. Segraves responded. Mr. Karakul inquired about the material for the railings. Mr. Segraves stated they would be a white aluminum.

Motion made by Mr. Corey and seconded by Ms. Grace to approve the project as presented with the double hung windows as shown on the alternate plans and the condition that the professional shall consider increasing the bay windows and the windows on the second floor, front façade. Motion carried unanimously, 7-0.

ARC-22-060 (ZON-22-048) 224 SOUTHLAND RD (COMBO) The applicant, MR. & MRS. FROST, has filed an application requesting Architectural Commission review and approval for the construction of a new approximately 750 SF one-story addition and renovation and alterations to an existing two-story residence including a variance to expand an existing nonconforming setback. Town Council will review the variance portion of the application.

Mr. Hodges provided staff comments on the project.

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

Mr. Smith 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.

Patrick Segraves, SKA Architect + Planner, provided an overview of the project.

Daniel Clavijo, SKA Architect + Planner, presented the architectural modifications proposed for the addition.

Please note: Mr. Martin left the meeting at 4:47 p.m.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape plans proposed for the site.

Ms. Grace thought the addition was attractive and stated she could support the project.

Ms. Shiverick asked for confirmation that the roof material and door would be white. Mr. Clavijo responded.

Mr. Sammons did not see the need to increase the height of the roof at the front door. He thought it should be brought down in scale and lined up with the existing eaves.

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 unanimously, 7-0.

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented with the condition that the roofline over the front entry is lowered to match the eaves and roofline of the main body of the home. Motion carried unanimously, 7-0. 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. Smith called for public comment. There were no comments heard at this time.

5. **ARC-22-061 (ZON-22-040) 1950 S OCEAN BLVD (COMBO)** The applicant, Earl Mack, has filed an application requesting Architectural Commission review and approval for renovation and construction of an approximately 145 SF addition to an existing one-story cabana structure in the required side (south) yard including a variance to reduce the required setback. The variance portion of the application will be reviewed by Town Council.

Ms. Pardue provided staff comments on this project.

Call for disclosure of ex parte communication: Disclosure by several members. *Please note: Mr. Kirchhoff declared a conflict of interest for this project and left the room during the discussion. Mr. Floersheimer voted in his absence.*

Patrick Segraves, SKA Architect + Planner, presented the architectural plans for the proposed addition.

Ms. Grace inquired if there was another way to accommodate the owner's needs without building in the setback. Mr. Segraves responded.

Mr. Floersheimer also wondered if there was another location on the property for the cabana but added if the neighbors did not object, he was fine with the request. Mr. Segraves stated that the neighbors were supportive of the request.

Mr. Sammons wondered if the ridge of the addition would be above the existing ridge. Mr. Segraves responded.

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

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 unanimously, 7-0.

Motion made by Mr. Corey and seconded by Ms. Shiverick to approve the project as presented. Motion carried unanimously, 7-0. 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.

6. **ARC-22-067 (ZON-22-039) 107 DOLPHIN RD (COMBO)** The applicant, Irwin Ackerman, has filed an application requesting Architectural Commission review and approval for the construction of a new 184 SF beach cabana in the BA zoning district including variances from lot area requirements and setback requirements. The application will require Special Exception with Site Plan Review and Variances by Town Council.

Ms. Pardue provided staff comments on the project.

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

Maura Ziska, attorney for the owner, explained the zoning request and advocated for a positive recommendation to the Town Council.

Roger Janssen, Dailey Janssen Architects, presented the architectural plans for the proposed beach cabana.

Dustin Mizell, Environment Design Group, presented the landscape and hardscape plans proposed for the site.

Mr. Floersheimer thought the design was simple and appropriately sited.

Ms. Grace inquired about the variance request. Ms. Ziska responded and explained the hardship for the variance. Ms. Grace discussed the importance of the ocean view. She also preferred a more open cabana. Ms. Ziska responded. A short discussion ensued on this topic.

Ms. Connaughton liked that the roof in that mimicked the main house. She wondered why the design did not have an overhang on the east and west sides of the cabana. Mr. Murphy responded.

Mr. Kirchhoff liked the project. He asked if the cabana could be more open in its design. Mr. Janssen responded.

Mr. Sammons was not in favor of the colonial shutters; he recommended using Bahamian shutters instead.

Ms. Shiverick asked if the professional considered using board and batten on the sides of the cabana so that it matched the main home. Mr. Janssen thought that was an interesting suggestion.

Mr. Corey asked to see photographs of surrounding cabanas. Mr. Janssen showed the Commission some photographs. Mr. Corey suggested making the cabana more transparent.

Mr. Murphy indicated that the home was initially up for landmark designation, but it had been removed from consideration.

A discussion ensued about a potential motion.

Motion made by Ms. Shiverick and seconded by Mr. Corey to approve the project as presented with the condition that the siding shall be vertical board and batten. Motion carried unanimously, 7-0.

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

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 Ms. Grace dissenting.

E. MINOR PROJECTS – OLD BUSINESS

1. **ARC-22-035 726 HI MOUNT RD.** The applicant, Irimar Ocean Properties LLC, has filed an application requesting Architectural Commission review and approval for modifications to a previously approved two-story single-family residence currently under construction.

Please note: This item was originally approved at the 01/26/22 ARCOM meeting. A motion for reconsideration was made and approved at the 02/23/22 ARCOM meeting and placed on this agenda for review.

Mr. Hodges provided staff comments on the project.

Call for disclosure of ex parte communication: Disclosure by Ms. Shiverick and Mr. Floersheimer. *Please note: Mr. Sammons declared a conflict of interest and left the room during the discussion. Mr. Floersheimer voted in his absence.*

Jaime Torres, Fairfax and Sammons, presented the architectural plans for the reconsideration of the metal roof over the pergola.

Ms. Shiverick thought the roof material was a nice choice. She thought the renderings were helpful in making the decision.

Mr. Corey asked for clarification of the roof material and color. Mr. Torres responded. Mr. Corey stated he preferred a white roof.

Motion made by Ms. Grace and seconded by Ms. Shiverick to approve the project as presented. Motion carried 6-1, with Mr. Corey dissenting.

2. **ARC-21-062 327 BARTON AVE (minor project)** The applicant, Brian and Laura Carr, has filed an application requesting Architectural Commission review and approval of modifications to an existing landscape and hardscape plan as well as a driveway opening increase of 2 feet.

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

F. ITEMS PULLED FROM CONSENT

Item ARC-21-077 991 N LAKE WAY was pulled from consent and heard earlier in the agenda.

G. MINOR PROJECTS – NEW BUSINESS

None.

VIII. UNSCHEDULED ITEMS (3 MINUTE LIMIT PLEASE)

1. Public

There were no comments heard at this time.

2. Staff

Ms. Churney stated that Richard Sammons declared a conflict for a project at 625 Crest Road at the February 23, 2022 meeting and had correctly completed the 8B form in accordance with State Law.

3. Commission

There were no comments heard at this time.

IX. NEXT MEETING DATE: Wednesday, April 27, 2022

X. ADJOURNMENT

Motion made by Ms. Shiverick and seconded by Mr. Floersheimer to adjourn the meeting at 5:30 p.m. on Wednesday, March 23, 2022. Motion carried unanimously, 7-0.

The next meeting will be held on Wednesday, April 27, 2022 at 9:00 a.m. in the Town Council Chambers, 2nd floor, Town Hall, 360 S. County Road.

Respectfully Submitted,

Jeffrey W. Smith, Chairman
ARCHITECTURAL COMMISSION

kmc

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 042-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Providing for the Designation of Historic/Specimen Tree in the Town's Rights-of-Way at Ibis Isle Road South Providing an Effective Date.

Presenter

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

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **Resolution No. 042-2022**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

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

RE: Designation of Historic/Specimen Tree in Town's Rights-of-Way at Ibis Isle Road South
Resolution No. 042-2022

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff requests that Town Council approve Resolution No. 042-2022 and the designation assignment of one (1) Historic and Specimen (H&S) tree located in the Town's rights-of-way at Ibis Isle Road South as described below.

GENERAL INFORMATION

There are one hundred-eighteen (118) trees on the island that have been designated as H&S trees. These trees are inspected annually by the Town Arborist. The Town Ordinance allows for relocation of trees and adding trees that are deemed to be of specimen quality.

Staff recommends the following tree be added to the Town's H&S list. Subject to Town Council approval, this newly designated tree will be recorded with the Palm Beach County Clerk's office.

1. Botanical Name: **Ficus Aurea** or Common Name: **Strangler Fig/Golden Fig**

With this addition to the H&S Tree Program, the number of trees will increase to one hundred-nineteen (119).

FUNDING/FISCAL IMPACT:

There is no immediate impact to the FY22 budget, but long-term maintenance costs would need to be included in the future Public Works budgets.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

Cc: Paul Colby, Facilities Maintenance Division Manager
Nancy Madden, President, Garden Club of Palm Beach
Richard Maxwell, Town Arborist

RESOLUTION NO. 042-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, PROVIDING FOR THE DESIGNATION OF HISTORIC/SPECIMEN TREE IN THE TOWN'S RIGHTS-OF-WAY AT IBIS ISLE ROAD SOUTH PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 126-57 of the Town Code of Ordinances relating to preservation of historic and specimen trees, procedures and outlined for the designation of certain trees as historic or specimen trees;

WHEREAS, the Town Council of Palm Beach has undertaken the procedures required to designate certain trees located on properties within the Town as historic or specimen trees; and

WHEREAS, the Town Council of the Town of Palm Beach desires to record said designation in the public records of Palm Beach County, Florida, pursuant to the terms of said Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. A Strangler Fig/Golden Fig (botanical name: Ficus Aurea) shall be added as a historic or specimen tree and recorded with the Palm Beach County Clerk:

Town's Rights-of-Way Ibis Isle Road South (PCN/Legal N/A)

<u>Count</u>	<u>Common Name</u>	<u>Botanical Name</u>
1	Strangler Fig/Golden Fig	Ficus Aurea

Section 2. This Resolution shall become effective upon its adoption as provided by law.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 043-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Approving a Purchase Order in the Amount of \$173,360 to Applied Technology and Management, Inc. for Town-Wide 2022 Annual Physical Surveys, and Establishing a Physical Monitoring Budget of \$191,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 043-2022**
- ▣ **Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy II, NIGP-CPP, CPPO

RE: Approving a purchase order to Applied Technology & Management, Inc. (ATM), in the amount of \$173,360 and establishing a project budget of \$191,000 to complete the Town-wide Annual Physical Surveys - **Resolution No. 043-2022**

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 043-2022 approving a purchase order to Applied Technology & Management, Inc. (ATM), in the amount of \$173,360 and establishing a project budget of \$191,000 to complete the Town-wide Annual Physical Surveys.

GENERAL INFORMATION

Physical monitoring of the Town's beaches is essential for coastal management. Physical monitoring provides engineers and regulators the necessary information to track the performance of previously constructed coastal projects and to design permissible storm protection and erosion control projects in the future.

The physical monitoring procedure includes surveying both above the water (topographic), and below the water (bathymetric). Each year the Town performs surveys starting from a given point on land with a known horizontal position and vertical elevation established by the Florida Department of Environmental Protection (FDEP). Horizontal and vertical data is collected from this given point, perpendicular to shore, and out to a specific depth offshore. Using this data, a cross section of each beach profile can be drawn which follows the movement of sand within the profile.

For the past fourteen (14) annual events, the Town has tasked an engineering consultant to provide a Town-wide analysis of physical monitoring surveys, comparing the newly collected data with the previously collected data. The analysis is compiled into a report that is provided to the Town. This "Sediment Budget" report assists the Town with keeping track of the sand currently within the coastal system of the Town limits.

During the Beach Management Agreement (BMA) process, FDEP and other BMA participants noticed the benefits of the “Sediment Budget” report. The monitoring program of the BMA shoreline was developed using the “Sediment Budget” report as a guide. This BMA monitoring program now includes the tasks previously performed for the “Sediment Budget” report and has slightly expanded the scope to meet the regional approach of the BMA.

The scope of work prepared by both ATM and Terraquatic, Inc. is sufficient to complete the fieldwork and the data reporting to prepare the required BMA annual “Sediment Budget” report and the annual BMA analysis. The 2022 physical monitoring scope includes a presentation to both the Shore Protection Board in January 2023 and the annual BMA meeting, at a date to be determined by FDEP later this calendar year.

FUNDING/FISCAL IMPACT

Town Council approved the FY21 Coastal Management Program Budget which includes sufficient funds for all related tasks within ATM’s March 16, 2022 Annual Beach Physical Monitoring Proposal.

USER DEPARTMENT CONCURRENCE

This item has been reviewed by the Public Works 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.

RESOLUTION NO. 043-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PURCHASE ORDER IN THE AMOUNT OF \$173,360 TO APPLIED TECHNOLOGY & MANAGEMENT, INC., FOR TOWN-WIDE 2022 ANNUAL PHYSICAL SURVEYS, AND ESTABLISHING A PHYSICAL MONITORING BUDGET OF \$191,000.

* * * * *

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 to Applied Technology & Management, Inc. (ATM), in the amount of \$173,360 for Town-wide 2021 Annual Physical Surveys, and establishes a Physical Monitoring Budget of \$191,000.

Section 2. The Town Manager is hereby authorized to execute this contract on behalf of the Town of Palm Beach for these professional services.

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 work, including any necessary change order work, as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

March 16, 2022

Rob Weber
Coastal Program Manager
Public Works Department
P.O. Box 2029
Palm Beach, FL 33480-2029

**RE: 2022 Town Wide Annual Beach Physical Monitoring and Beach Management
Project Proposal**

Dear Mr. Weber:

Please find attached our proposal for the above referenced project. This effort will be conducted with primary support provided by Terraquatic, Inc. (TER) for surveys and Aerial Cartographics of America (ACA) for aerial photography. Their proposal is provided as an attachment to this letter in addition to ATM's cost summary.

This Work Order, when executed, shall be incorporated in, and become an integral part of the Agreement for professional services between the Town of Palm Beach (TOWN), Florida and Applied Technology & Management (CONSULTANT), hereafter referred to as the Agreement.

Introduction

At the request of the TOWN, the CONSULTANT shall provide coastal surveying, analysis and reporting services to support 2022 Town-wide physical monitoring efforts. The physical monitoring field surveys will be conducted by a sub-contractor (TER) in close coordination with the CONSULTANT under a separate (attached) Scope. This Scope includes all efforts required to collect and analyze physical monitoring survey data consistent with the Beach Management Agreement (BMA). This proposal includes a storm response survey task though it is acknowledged that this task is not specifically authorized under the annual monitoring and would be initiated only on an as needed basis as directed by the TOWN.

This effort will be conducted on a Time and Materials Not to Exceed Basis at rates consistent with the CONSULTANT's General Services Agreement with the TOWN.

Scope of Services

The following is a description of the Scope of Services to be provided under this Work Proposal. The CONSULTANT shall provide the following services:

Task 1 – Beach Profiles, Bathymetric Surveys and Aerial Photography

Survey data will be collected as defined within the proposal letter from TER dated March 14, 2022 (included in whole by reference). ATM will coordinate survey execution and provide QA/QC of all survey data prior to submission to the Town. Survey tasks include the collection of profile data north of the Lake Worth Inlet in addition to Town-wide beach profile surveys and aerial photography.

Task 1 Deliverable: ATM will submit task deliverables to the Town as defined within the proposal letter from TER dated March 14, 2022.

Task 2 – Town-Wide Physical Monitoring Analysis

Under this task, the CONSULTANT shall perform Town-wide physical monitoring data analysis and reporting efforts consistent with previous annual monitoring efforts, the Beach Management Agreement (BMA) and TOWN Staff consultation. This will include the evaluation of erosion and accretion trends along the extent of the TOWN's beaches. The CONSULTANT will update the TOWN's sediment budget in a manner consistent with previous studies and provide a summary of shoreline and volumetric performance. No specific geomorphic change plots will be prepared. The analysis will include volumetric changes for beach area north of Lake Worth Inlet including the expanded settling basin. Results of this analysis will be presented in tables and figures suitable for inclusion within the annual Town-wide report. Results of the study will be presented at the BMA annual update meeting and to the Shore Protection Board.

Task 2 Deliverable: Results of this analysis will be summarized within an annual physical monitoring report and PowerPoint document which will be presented to the Shore Board and at the BMA annual status update meeting.

The CONSULTANT will submit a draft report to the TOWN within 90 days of data receipt from TER. Upon receipt of comments from the TOWN regarding the draft report, ATM will incorporate these comments into the document and submit the final report to the TOWN.

Compensation

This effort will be conducted on a Time and Materials Not to Exceed Basis for a total cost of **\$173,360**. Task costs are summarized below, and a detailed cost breakdown is provided as an attachment.

Table 1
Cost Breakdown by Task

	Task Description and Breakdown	ATM Total Labor	Sub-consultant*	Internal Direct Expenses*	Total Task Budget
Task 1	Physical Monitoring Surveys and Aerial Photography				
1.1	Physical Monitoring Surveys (Beach Profiles)	\$1,430	\$78,500	\$0	\$79,930
1.2	Aerial Photography (2 Events)	\$1,040	\$47,500	\$0	\$48,540
	Total Cost - Task 1	\$2,470	\$126,000	\$0	\$128,470
Task 2	Town-Wide Survey Analysis and Reporting				
2.1	Physical Monitoring Survey Analysis	\$27,810	\$0	\$0	\$27,810
2.2	Report and Exhibit Preparation and Presentation	\$16,830	\$0	\$250	\$17,080
	Total Cost - Task 2	\$44,640	\$0	\$250	\$44,890
	Total Task Order Costs	\$47,110	\$126,000	\$250	\$173,360

Project Schedule

Physical monitoring surveys will be conducted (weather permitting) within the June timeframe or as directed by Town Staff. The physical monitoring report will be provided to the Town within 90 days of receipt of the survey data by ATM.

Should you have any questions regarding this proposal, please feel free to contact me at your convenience.

Sincerely,

Applied Technology & Management – A Geosyntec Company



Michael G. Jenkins, Ph.D., P.E.
Senior Principal

cc: Terraquatic, Inc. (TER)

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 044-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$152,621 to Coastal Protection Engineering, LLC. for the 2022 FDEP BMA Cell-Wide Annual Biological Monitoring, and Establishing a Biological Monitoring Phase Budget of \$168,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 044-2022**
- ▣ **Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy II, CPPO, Town Purchasing Manager

RE: Approving a purchase order to Coastal Protection Engineering, LLC (CPE), in the amount of \$152,621 to complete the State of Florida Department of Environmental Protection (FDEP) Beach Management Agreement (BMA) required 2022 Palm Beach Island Cell-Wide Biological Monitoring, and establish a monitoring and reporting phase budget of \$168,000.- **Resolution No. 044-2022**

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 044-2022 approving a purchase order to Coastal Protection Engineering, LLC (CPE), in the amount of \$152,621 to complete the State of Florida Department of Environmental Protection (FDEP) Beach Management Agreement (BMA) required 2022 Palm Beach Island Cell-Wide Biological Monitoring, and establish a monitoring and reporting phase budget of \$168,000.

GENERAL INFORMATION

CPE is one of two firms that have professional services agreements from RFQ 2020-15. CPE and Coastal Eco-Group will be performing all of the State and Federal regulatory required biological monitoring to satisfy the obligations under the FDEP Beach Management Agreement and the U.S. Army Corps of Engineers permits.

The CPE comprehensive scope of work, dated March 16, 2022, includes the BMA required tasks. These tasks include aerial delineation of hardbottom, nearshore environmental resources edge mapping, and both benthic and sedimentation data collection and analyses. Project-related monitoring will be performed by Coastal Eco-Group, Inc. The work and reporting by CPE will be done together with the additional biological monitoring by CEG.

Staff is working with FDEP staff to identify any potential State cost-sharing for this regionally beneficial work effort. The Town has been successful in previous years with obtaining State cost-sharing for annual required biological monitoring work.

FUNDING/FISCAL IMPACT

The Coastal Protection Fund includes sufficient funds to accomplish the annual regulatory required scope of work as proposed by both CPE and Coastal Eco-Group, Inc.

USER DEPARTMENT CONCURRENCE

This item has been reviewed by the Public Works 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.

RESOLUTION NO. 044-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PURCHASE ORDER IN THE AMOUNT OF \$152,621 TO COASTAL PROTECTION ENGINEERING, LLC, FOR THE 2022 FDEP BMA CELL-WIDE ANNUAL BIOLOGICAL MONITORING, AND ESTABLISHING A BIOLOGICAL MONITORING PHASE BUDGET OF \$168,000.

* * * * *

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 to Coastal Protection Engineering, LLC (CPE), in the amount of \$152,621 for the 2022 annual FDEP BMA cell-wide annual biological monitoring, and establishing a biological monitoring phase budget of \$168,000.

Section 2. The Town Manager is hereby authorized to execute this contract on behalf of the Town of Palm Beach for these professional services.

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 work, including any necessary change order work, as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member



COASTAL PROTECTION ENGINEERING
5301 N. FEDERAL HWY, SUITE 335
BOCA RATON, FL 33487
561-565-5100

March 16, 2022

Sent via Email

Mr. Robert Weber, Coastal Program Manager
Town of Palm Beach Public Works Department
951 Old Okeechobee Road
West Palm Beach, Florida 33401
Submitted via email to:

Re: Proposal for the 2022 FDEP Beach Management Agreement Cell-Wide Hardbottom Monitoring and 2022 Hardbottom Map

Dear Mr. Weber,

This proposal is being provided to the Town of Palm Beach (Town) for Coastal Protection Engineering LLC (CPE) to provide professional environmental services in support of the Beach Management Agreement (BMA) annual monitoring and reporting. This proposal has been divided into two tasks that will result in the creation of the 2022 BMA Hardbottom Map and production of the 2022 BMA Annual Hardbottom Monitoring Report.

Scope of Services

The scope of services outlined below will include creation of the 2022 hardbottom map based on delineation of exposed hardbottom in aerial photography and nearshore edge mapping of the entire BMA cell, participation in one public meeting, biological monitoring of transects and offshore stations, data analysis, and reporting required by the BMA. The specific scope of work to be implemented is described in the BMA, Appendix B– Cell-Wide Monitoring and Mitigation Plans. Language repeated directly from the BMA is shown in italics.

Task 1. 2022 Hardbottom Mapping and Creation of 2022 BMA Hardbottom Map

Task 1 includes digitization of exposed hardbottom from aerial photographs, in situ hardbottom edge mapping, and development of the 2022 BMA hardbottom map.

Aerial Delineation of Exposed Hardbottom. Exposed hardbottom will be digitized from one set of 2022 aerial photography (Town’s boundaries) provided by the Town using ArcGIS, including inter-observer QA-QC, following the standards used to develop the Town’s historic hardbottom GIS database in the BMA. The area south of the Town’s boundaries will be digitized using aerial imagery from the County-wide aerial photographs, if acceptable.

In situ Nearshore Hardbottom Edge Mapping. The nearshore hardbottom edge from R-76 to R-87 and from R-110 to R-151 will be mapped by divers. The hardbottom edge in the Mid-Town Project area between R-87 and R-106 will be mapped by others (under separate contract) and the resulting shapefiles will be provided to CPE for inclusion in BMA cell-wide maps. The nearshore hardbottom edge is defined as the western border of exposed hardbottom areas, or the position of the landward most visible border

between sand and hardbottom defined by emergent biota. A two-person dive team will follow the nearshore edge while towing a buoy with a survey-grade DGPS, which transmits continuous positions to ArcGIS or HYPACK hydrographic survey software on board the survey vessel with correction from a U.S. Coast Guard Navigational Beacon. The divers will follow the inshore contour of the hardbottom-sand interface. The buoy shall be on the shortest possible tether, such that the buoy is directly over the diver. In areas where the nearshore edge is located in the intertidal/subtidal zone, the nearshore edge will be mapped by qualified biologists using a handheld Trimble Geo 7x DGPS (or comparable) system. The biologists will carry the DGPS unit as they walk/wade around the hardbottom features at the sand/rock interface. The DGPS unit shall collect data every second during edge mapping. Photographs will be taken when it is not possible to record video. Survey mapping methods are compliant with the BMA cell-wide monitoring plan for mapping of the nearshore hardbottom edge.

During the edge mapping, divers will take periodic relief measurements or assign a relief category along segments with obvious changes in relief along the hardbottom edge. The coordinates of each relief point will be recorded by signaling to the vessel to take a GPS position. The relief features will be included in the geodatabase and BMA maps. As conditions allow, digital video will be recorded to document the nearshore edge for descriptive analysis of relief, benthic communities, and sediment condition. The final video record will be hyperlinked to the hardbottom edge shapefile in GIS.

2022 BMA Hardbottom Map. The delineation of exposed hardbottom from the 2022 aerial photographs and the in situ hardbottom edge mapping will be used to generate the final 2022 BMA hardbottom map. A geodatabase with relief points, hardbottom edge, and hyperlinked video files will also be submitted to the Florida Department of Environmental Protection (FDEP) and the Town on an external hard drive.

Task 1 corresponds to the BMA requirements as presented below in italics.

Aerial Photo Survey and Analysis of Hardbottom Distribution

Biannual aerial photography will be used to map the hardbottom along the BMA area twice a year and will serve as a data comparison for the in situ nearshore hardbottom edge mapping work in the summer. Having the additional aerial photo survey during the winter months will provide information on seasonal variability of hardbottom exposure. Department approved aerial photographic methods will be employed to collect aerial photography sufficient for analysis and delineation of hardbottom distribution within the cell. The acreage of exposed hardbottom in the specified zones of the cell area will be estimated and followed by a field verification of the outlined hardbottom areas, specifically on the shoreward edge (through the hardbottom edge mapping, as described in B.2.c.ii. below) and then the hardbottom will be digitally mapped using GIS. The acreage of exposed hardbottom in the specified zones of the cell area will be based primarily on aerial imagery that may be adjusted using diver observations conducted as close as possible to the imagery flight.

Task 2. BMA Biological Monitoring (Transects and Offshore Stations) and Annual Data Analysis/ Report Development

Task 2 includes biological monitoring of the BMA transects and offshore stations, along with data analysis and report development of the 2022 Annual Hardbottom Monitoring Report.

BMA Biological Monitoring – Transects and Offshore Stations. CPE will monitor the BMA transects, offshore stations, and Mid-Town transect extensions as shown in Table 1. If exposed hardbottom is observed seaward of the BMA transects listed in Table 1 during the 2022 survey, the transects will be extended to the length of exposed hardbottom, and sediment depth and line intercept monitoring will be performed across the full cross-shore extent of the hardbottom. Transects T-14, T-13, T-9 are sediment only transects and will not be extended if hardbottom is exposed beyond the transect end point. The seaward end of exposure in 2022 will be marked with a 6-inch PK nail, and DGPS coordinates will be recorded. The BMA biological monitoring corresponds to the BMA requirements as presented below in italics.

Table 1. BMA transects, offshore stations, and Mid-Town BMA extensions to be monitored in 2022.

Transect	Length (m)	Date of Installation	Baseline Survey Date
R-83	156.8	6/22/2015	7/16/2015
R-90 ext.	132	10/20/2014	12/16/2014
T-14	50	10/3/2014	12/14/2014
T-13	50	10/2/2014	12/15/2014
R-91 ext.	158	10/3/2014	12/16/2014
R-92 ext.	175.6	10/17/2014	12/15/2014
R-93 ext.	53	10/17/2014	12/15/2014
R-94 ext.	131	10/29/2014	12/17/2014
Station R-92	22	6/22/2015	7/16/2015
Station R-94	22	6/22/2015	7/16/2015
T-9	44	10/2/2014	12/14/2014
R-113	2.2	10/30/2014	12/18/2014
R-115	15.5	10/30/2014	12/18/2014
R-116	29.5	10/30/2014	12/18/2014
R-132	117	10/30/2014	12/18/2014
R-133	143	10/30/2014	12/18/2014
R-136	137	6/19/2015	7/16/2015
R-139	67	6/19/2015	7/16/2015
R-142	125.5	6/19/2015	7/15/2015
R-145	157.4	6/19/2015	7/15/2015

Environmental Monitoring Survey Methods

During the monitoring event, the transect shall be set up (plotted) by a diver extending a measuring tape the distance of the transect, with each end secured to the end of the transect by a permanent pin. Sediment measurements shall be made, a video survey shall be conducted, and benthic quadrat sampling shall occur along the transect to measure the types and distribution of the benthic communities, as well as the relief and sedimentation features of the hardbottom. The sediment measurements shall be the first data collection event to occur following set up of the transect in order to have the least sediment disturbance. Video data and benthic quadrat surveys will follow sediment measurements. Transects include all data collections listed below, unless specified to be "sedimentation only" transects. If "sedimentation only" transects are specified, only that protocol shall be utilized.

Sediment Measurements: Line Intercept and Sediment Depth Measurements.

In order to track changes in sediment cover over and across the hardbottom within the cell, line intercept and sediment depth measurements will be conducted along each transect. These surveys shall be conducted first, after the transect is set up, in order to measure undisturbed sediments. These surveys provide documentation of sediment cover and movement over the hardbottom, as well as information about where sediment accumulation is occurring over hardbottom.

- i. Interval sediment depth measurements document sediment movement and dynamics within each transect. Sediment depth shall be measured and recorded to the nearest centimeter, at every other meter mark (0m, 2m, 4m, etc.). For the measurement, a stainless-steel ruler, graduated in centimeters (0 cm to 30 cm), shall be pressed through the sediments until the ruler reaches surface of hard substrate or totally immersed in sand. Sand thickness of less than 0.5 cm will be recorded as 0, more than 0.5 cm but equal or less than 1 cm will be recorded as 1 cm, etc. Measurements greater than 30 cm will be recorded as >30 cm. Measurements shall follow the entire length of the transect excluding sand patches over 0.5 m that would be recorded in the line intercept survey, as described below. Measurements would be recorded in a table printed in waterproof paper, labeled in 2 m increments with the transect number. For reporting purposes, results will be summarized in a Microsoft Excel format spreadsheet. Annual reports shall include average sediment depths for each transect, the entire monitoring area, and for zones 0-30m; 30m-60m; 60m- 100m; and 100m -150 (200) m, or more detailed if necessary.*
- ii. The line-intercept survey would be used to document larger areas of uninterrupted sand (patches and troughs over 0.5m measured width along the transect). Sediment dynamics within the monitoring area are characterized by changes in dimensions of such sand patches. The western and eastern edge of each sand patch/trough will be recorded during the line-intercept survey.*

Sediment depth will be measured at one point, in the middle of the patch, if the patch is 0.5 m to 1.5 meters wide, and at three points if the patch width is over 1.5 m (0.5m from each edge into the patch and in the middle of the patch). For reporting purposes, patches will be graphically displayed in a bar graph of each transect for the comparison of their dynamics over time.

Video Surveys of Transects

The video survey of the transect serves as an archived data set for reference or resolution of unclear data from the quadrat and sediment surveys. As mentioned above and prior to the survey, a measuring tape

should be extended along the length of the transect, in order to clearly mark the location along the transect in meters for accurate video reference. The video of hardbottom along each transect will be taken using a digital camera, with the videographer swimming at a rate no faster than five (5) meters per minute, and holding the camera at a height of forty (40) centimeters above the hardbottom. A convergent laser guidance system shall be utilized to indicate the precise height of the camera at 40 cm from the bottom. Prior to commencement and at the end of each transect line documentation, an underwater display containing the transect number, depth, and date will be videotaped and integrated directly onto the digital video record; additionally, a 360° panoramic view will be recorded both at the beginning and at the end of each transect from the elevation of about 1m above bottom and at the angle about 30° to the horizon. Geographic Positioning System (GPS) navigational coordinates (Florida State Plane Coordinate System, East Zone NAD 83) of the video transect locations will be overlaid on recent aerial photography and included in the project monitoring reports.

Quadrat Data Collection Along Transects

Benthic communities and their habitats will be characterized quantitatively using the quadrat method, which samples quadrat areas of habitat at certain points along a transect*. The intent of the sampling is to sample the same quadrat areas in each annual survey to be able to document changes in communities over time.

The northeast† corner of the quadrat will align with a particular meter mark of transect, and a nail will be installed to mark the location of this meter mark, in order to facilitate repeat sampling of the same quadrat in successive surveys. Quadrats shall be plotted avoiding areas of sand cover. Enough quadrats must be used to sample a 10 m² sampling area for each 150 meters of transect. Quadrats 1.0 m² or 0.5m² in size can be used to sample the hardbottom community along each transect to make at least 10 m² sampling area per transect** (if the larger quadrat sizes are selected, fewer samples will be required). Quadrats will be distributed along the transect to have at least 2.5m² to 3.5m² sampling area (enough to characterize) for the following zones 0-30m; 30m-60m; 60m- 100m; 100m to 150m (or up to 200m if longer) and 200m-300m (or up to 400m if longer).

Quadrat monitoring includes the following measurements:

- i. Hardbottom relief measurements;
- ii. Species documentation (this shall include functional groups including algae and benthic sessile organisms, % cover of these groups if >1%, and octocorals and stony coral specific measurements);
- iii. Sediment depth; and
- iv. Percent cover by sediments

*Benthic quadrat surveys are subject to revision and development of finer details prior to implementation.

** Statistical analysis of data collected during the Habitat Mapping will assist in estimation of the sampling area for particular type of community.

† The southwest corner of the quadrats aligns with the transect meter mark. An additional pin is installed at the northeast corner of the quadrat.

Datasheets will have a standardized layout similar to that used in BEAMR (Baron and Lybolt, 2006), and will simplify data collection and entry for statistical treatment.

Visual estimates of percent cover of all sessile benthos shall be pooled to 15 major functional groups. Functional groups are: sediments, macroalgae**, turf algae***, encrusting red algae****, sponges, hydroids, octocorals, scleractinian corals, tunicates, bare hard substrate, zoanthids, hydrocorals Millepora sp., sessile worms (including wormrock, Phragmatopoma spp.), bivalves, and bryozoans. Each functional group is given a percent cover value (0-100%, with a minimum of 1%; if less than 1%, the functional group or a species is simply listed) and the total cover of all functional groups is 100%. The macroalgae percent cover will be characterized by total cover, and percent cover by the dominant macroalgae (if a particular species/genus has >5% cover). All other macroalgae will be also identified at least to the genus level and listed.*

The quadrat in situ method is limited to organisms that can be visually recorded and identified in the field, similarly to all other non-invasive and non-consumptive methods of sampling.

Each colony of octocoral and scleractinian coral will be identified, as well as the maximum height for octocorals, and the width for scleractinian corals will be measured to the nearest centimeter. The smallest size recorded is one (1) centimeter; for colonies less than one (1) centimeter the record would be <1cm. Octocorals will be identified to at least the genus level, and scleractinian corals will be identified to the species level. Abnormal conditions of each colony will be recorded (e.g., bleaching, disease, predation, etc.).

** Sediments characterized by circling of the descriptor, or giving short additional characterization (e.g., rubble, or circled descriptor sand and then + shell hash, etc.)*

*** Macroalgae include fleshy macroalgae and geniculate calcareous algae, e.g. Halimeda); non-geniculate calcareous branching red algae write separately*

**** Turf algae include all algae with thallium less than 10mm and forming dense cover*

*****Encrusting red algae recorded separately for non-calcareous and calcareous (% + %)*

Data Analysis and Report Development. Preparation of the FDEP data deliverables (Microsoft Access database, Excel spreadsheets of monitoring data, and electronic library of raw monitoring data (scanned field datasheets), GIS shapefiles, photographs and video files will be conducted according to the requirements of the BMA cell-wide monitoring plan. The 2022 BMA data will be entered into an Access database with two rounds of QAQC review of all entered data. The data will be exported and summarized in individual Excel spreadsheets. The survey data deliverable shall be submitted to the FDEP and the Town on an external hard drive. Data analyses and statistical treatment will be conducted according to the BMA requirements as presented below in italics.

The 2022 BMA Annual Report will include hardbottom distribution maps based on interpretation of 2022 aerial photography (Mid-Town GIS shapefiles provided by others) with the summer 2022 diver-mapped hardbottom edge survey as an overlay; sediment analyses including bar graphs depicting sediment patch data and average sediment depths of transects and cross-shore zones; benthic community analysis and change, and statistical analyses. All data treatment and statistical analyses will be conducted according to the BMA cell-wide monitoring plan described below. The final report presenting the annual hardbottom survey results, interpretations, and comparison to the 2014/15 baseline survey data in the evaluation of potential project-related effects will be submitted within 120 days of the completion of the 2022 survey. The final report will be submitted as a PDF file to the Town and FDEP.

The commencement dates of the surveys will be reported to the FDEP approximately 7 days prior to beginning the work effort. All raw data (including shapefiles, copies of field data sheets, video and still photos) shall be provided to the FDEP in electronic format upon completion of the survey.

Data Analysis and Product Development

Quantitative data on the major benthic biological components, e.g., percent cover, abundance, distribution by size, and species lists as well as a statistical evaluation and comparison (paired or multiple) of the data collected along the permanent transects will help to determine the amount of the hardbottom type and ecological functions over time. This will determine if the ecological functions of the hardbottom habitat are impacted by a beach nourishment project. This database would facilitate efficient QA/QC operations, data management, and will also be filed to a uniform GIS database. The results of these analyses will be included in the yearly reports due to the Department. The following are required.

- i. Multivariate Benthic Community Analyses and Univariate Analyses of Physical Habitat Data. *A table of hardbottom types (according to the classification system for the BMA) will be maintained annually to evaluate and track the changes in communities over time. It will be used to determine 1) if the amount of each type of hardbottom is being maintained over time and the natural variability of the fluctuations of that type; and 2) if a loss is due to a project. Unanticipated project induced impacts will initiate compliance and enforcement action. Once natural variation can be conclusively determined within the cell, this information could be utilized for better resource management in future regulatory actions.*
- ii. Statistical Tests. *The following includes a list of suggested statistical tests to be performed with each single survey dataset to compare between annual surveys as well as between annual survey and the Habitat Map of Hardbottom:*
 - a. Percent Cover - Benthic Functional Groups. *The simplest and one of the most effective statistical comparisons is provided by the estimations of % changes in cover, biodiversity, size class distribution, area of distribution, sediment cover, and sediment thickness. Changes expressed in percentages provide the clearest picture of the changes occurring in the hardbottom communities as a result of each nourishment or natural event. These results are to be presented in tabulated and graphical form. It is also important to understand that the statistical significance of change in the absolute value of a parameter or in %, does not necessarily reflect a critical threshold e.g. in sediment accumulation that can change the character of hardbottom community; such thresholds can be identified only experimentally.*
 - b. Similarity Analyses.
 - i. *Non-Parametric Statistics using PRIMER-E (v6) (Clark and Gorley, 2006), such as the following listed below:*
 - a. *Similarity matrix – Bray-Curtis and/or Euclidean Distance similarity matrices display similarity between samples for further analysis. This should be calculated between every pair of samples.*
 - b. *Cluster analysis with Similarity Profile (SIMPROF) – Simple agglomerative, hierarchal clustering which creates a dendrogram from a similarity matrix to display significant differences.*

- c. *MDS ordination – A complex numerical algorithm based on a similarity matrix among samples (transects). This constructs a “map” of the samples which attempts to satisfy all the conditions imposed by the rank similarity matrix.*
- d. *Analysis of Similarity (ANOSIM) – Operate on a resemblance matrix and carry out an approximate analogue of the standard univariate 1- and 2-way ANOVA tests. Allows for the test of the null hypothesis that there are no assemblage differences between groups of samples specified by the factors. Generates a histogram and provides R-statistic and p-values.*
- e. *Similarity of Percentage (SIMPER) – Looks at the role of individual taxa in contributing to the separation (dissimilarity) between two groups of samples (e.g., Artificial vs. Natural).*
- f. *Second Stage Analysis (2STAGE) – Gives a succinct summary in a 2-d picture of the relationship between the multivariate sample patterns under various choices (e.g., a disturbance in the temporal patterns of controls vs. impact could be detected by a 2STAGE analysis). This includes resemblance, MDS and ANOSIM.*
- ii. *Parametric Statistics such as the following listed below:*
 - a. *T-test – used to determine significant differences based on average percent cover, density, richness, etc. Paired, homoscedastic, and heteroscedastic. Provides p-value to compare to pre-determined alpha.*
 - b. *ANOVA – A test of the statistical significance of the differences among the mean scores of two or more groups on one or more variables. In the event scores differ, non-parametric ANOVA or a generalized linear model may be utilized to account for the nature of this data.*
 - c. *Shannon Diversity Index (H') – Measures diversity in categorical data. It is simply the information entropy of the distribution, treating species as symbols and their relative population sizes as the probability.*
 - d. *Pielou's Evenness Index (J') – A measure of biodiversity which quantifies how equal the populations are numerically. Based on Shannon Diversity Index.*

Cost Estimate

CPE proposes to provide these services as detailed in Attachment 1 on a Time and Materials basis with the support of our subcontractor Aptim Environmental & Infrastructure, LLC (APTIM) for an estimated Not-To-Exceed amount \$152,621.00 to be performed in accordance with this proposal and Professional Services Agreement (PSA) 2020-24 between the Town of Palm Beach and CPE. The compensation for services rendered under this proposal will be based on the Rate Schedule of the PSA as shown in Attachment 1. Although this proposal is detailed by separable items and estimated by specific staff and categories, it is anticipated that some work elements will exceed the estimate while others fall below the estimate to complete. Our staff and sub-consultant will be used as needed to achieve the scope of services



and to meet the stated objectives and timelines within the proposed budget. Should the Town desire additional services beyond this scope, CPE will be available to discuss adjustments as appropriate.

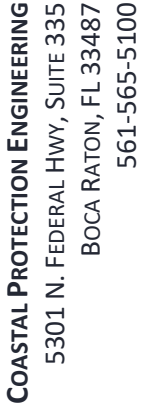
Thank you for the opportunity to serve the Town of Palm Beach. If you have any questions, please feel free to contact me directly at 561-632-1210.

Sincerely,

A handwritten signature in blue ink that reads "Stacy E. Buck".

Stacy Buck
Senior Marine Biologist
Coastal Protection Engineering LLC
Mobile: 561-632-1210
sbuck@coastalprotectioneng.com

Cc: Lindino Benedet, PhD, CPE
Thomas Pierro, PE, D.CE., CPE



CPE Cost Proposal

**Town of Palm Beach
2022 BMA Monitoring**

LABOR	\$	84,969.00
EQUIPMENT	\$	850.00
MATERIALS	\$	660.00
SUBCONTRACTOR	\$	66,142.00
TOTAL	\$	152,621.00

March 16, 2022

Stacy Buck
Coastal Protection Engineering LLC
5301 N. Federal Hwy, Suite 335
Boca Raton, FL 33487

Subject: Proposal for the 2022 Florida Department of Environmental Protection (FDEP) Beach Management Agreement (BMA) Cell-Wide Hardbottom Monitoring and 2022 Hardbottom Map

Dear Stacy:

This proposal is in response to Coastal Protection Engineering's (CPE) request for Aptim Environmental & Infrastructure, LLC (APTIM) to provide professional environmental services in support of the Beach Management Agreement (BMA) annual monitoring and reporting for the Town of Palm Beach (ToPB). Thank you for the opportunity to provide these services.

Scope of Work

The scope of services outlined below will include supporting CPE in the creation of the 2022 hardbottom map based on delineation of exposed hardbottom in aerial photography and nearshore edge mapping of the entire BMA cell, biological monitoring of transects and offshore stations, data analysis, and reporting required by the BMA. The specific scope of work to be implemented is described in the BMA, Appendix B– Cell-Wide Monitoring and Mitigation Plans.

Task 1 – 2022 Hardbottom Mapping and Creation of 2022 Hardbottom Map

An APTIM GIS Analyst will assist CPE in the digitization of exposed hardbottom from aerial photographs and the development of the 2022 BMA hardbottom map. An APTIM Captain and Marine Biologist will participate in the in situ hardbottom edge mapping and APTIM will provide the monitoring equipment listed in Exhibit A.

Task 2 – BMA Biological Monitoring (Transects and Offshore Stations) and Annual Data Analysis/Report Development

An APTIM Captain and two Marine Biologists will participate in the biological monitoring of the BMA transects and offshore stations and will provide the monitoring equipment listed in Exhibit A. APTIM Marine Biologists will also assist with the preparation of FDEP data deliverables, data analysis and the development of the 2022 Annual Hardbottom Monitoring Report.

Schedule and Summary

APTIM proposes to provide these services as detailed in Exhibit A on a time and materials basis for an estimated

Not-To-Exceed amount of \$60,129.09 to be billed in accordance with this proposal and the terms and conditions of the Master Services Agreement between APTIM and CPE dated January 9, 2020 (Exhibit B). Please issue a Purchase Order or Notice to Proceed in the name of our licensed contracting entity, Aptim Environmental & Infrastructure, LLC. The billing rates for services rendered under this proposal will be based on the schedule of hourly billing rates of the MSA, discounted by 10% per rate negotiation between APTIM and CPE. Although this proposal is detailed by separable items and estimated by specific staff and categories, it is anticipated that some work elements will exceed the estimate while others fall below the estimate to complete.

Thank you for the opportunity to provide these services and please do not hesitate to call if you have any questions.

Sincerely,



Katy Brown
Lead Marine Biologist
Aptim Environmental & Infrastructure, LLC.



Beau C. Suthard, PG
Program Director

cc: Debbie Neese, APTIM

EXHIBIT A
FEE SCHEDULE

TOWN OF PALM BEACH
2022 BMA HARDBOTTOM MONITORING AND 2022 HARDBOTTOM MAP
PREPARED BY: Aptim Environmental & Infrastructure, LLC (APTIM)

LABOR	\$	46,069.09
EQUIPMENT	\$	12,500.00
MATERIALS	\$	1,560.00
TOTAL	\$	60,129.09

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 045-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$249,834 to Coastal Protection Engineering, LLC, for Reach 8 Design and Permitting, and Establishing a Design and Permitting Phase Budget of \$275,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 045-2022**
- ▣ **Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy, II

RE: Approval of a Purchase Order for Reach 8 Project Design and Permitting to Coastal Protection Engineering, LLC (CPE) - **Resolution No. 045-2022**

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 045-2022 approving a purchase order to Coastal Protection Engineering, LLC (CPE), in the amount of \$249,834 for Reach 8 Project Design and Permitting and establish a Design and Permitting Phase Budget of \$275,000.

GENERAL INFORMATION

The Town has been able to sufficiently provide storm protection in Reach 8 through repetitive dune restoration and achieve the goals of the Town's "Preferred Alternative" without invoking a costly mitigation obligation by placing sand below the mean high water line.

Although the storm protective goals have been achieved, there is a benefit to complete the EIS and permitting process. Having a permit, should shoreline conditions warrant more action to be taken, will expedite the work. Town staff received a scope of work proposal from CPE and the Shore Protection Board has recommended that the Town continue pursuing the U.S. Army Corps of Engineers Record of Decision and permit for Reach 8. The work will also include state permitting with the Florida Department of Environmental Protection.

FUNDING/FISCAL IMPACT

The Coastal Protection Fund includes sufficient funds to accomplish the continued Reach 8 design and permitting work as proposed by Coastal Protection Engineering, LLC on February 11, 2022.

USER DEPARTMENT CONCURRENCE

This item has been reviewed by the Public Works 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.

RESOLUTION NO. 045-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PURCHASE ORDER IN THE AMOUNT OF \$249,834 TO COASTAL PROTECTION ENGINEERING, LLC, FOR REACH 8 DESIGN AND PERMITTING, AND ESTABLISHING A DESIGN AND PERMITTING PHASE BUDGET OF \$275,000.

* * * * *

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 to Coastal Protection Engineering, LLC (CPE), in the amount of \$249,834 for the Reach 8 Design and Permitting, and establishing a design and permitting phase budget of \$275,000.

Section 2. The Town Manager is hereby authorized to execute this contract on behalf of the Town of Palm Beach for these professional services.

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 work, including any necessary change order work, as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

February 11, 2022

Submitted Via Email

Robert Weber
Coastal Program Manager
Town of Palm Beach
951 Old Okeechobee Road
West Palm Beach, FL 33401

Re: Proposal for Reach 8 Beach Restoration Project Design and Permitting

Dear Rob:

This proposal is being provided at your request for Coastal Protection Engineering LLC (CPE) to support the Town of Palm Beach (Town) in preparing a Florida Department of Environmental Protection (FDEP) Joint Coastal Permit (JCP) application for the Reach 8 Beach Restoration Project. Additionally, CPE will provide support to continue the federal permitting process. The total cost for these services is an estimated, Not-To-Exceed amount of \$249,834.00 and will be performed in accordance with this proposal and the Professional Services Agreement (PSA) 2020-02 between the Town of Palm Beach and CPE dated May 22, 2020. A scope of services is provided in Exhibit A and the cost summary is provided in Exhibit B. The proposal from our subconsultant, APTIM Environmental & Infrastructure, LLC (APTIM) is provided in Exhibit C.

The compensation for services rendered under this proposal will be based on the Rate Schedule of the PSA as shown in Exhibit B. Although this proposal is detailed by separable items and estimated by specific staff and categories, it is anticipated that some work elements will exceed the estimate while others fall below the estimate to complete. Our full staff and sub-consultant will be available and used as needed to achieve the scope of services and to meet the Town's objectives and timelines within the task budget. Should the Town desire additional services beyond this scope, CPE will be available to discuss adjustments as appropriate.

Thank you for the opportunity to serve the Town of Palm Beach. If you have any questions, please feel free to contact me directly at 561-756-2535.

Sincerely,

A handwritten signature in blue ink, appearing to read 'TP Pierro', with a long horizontal flourish extending to the right.

Thomas P. Pierro, P.E., D.CE
Principal Engineer
Coastal Protection Engineering LLC
Mobile: 561-756-2535
tpierro@coastalprotectioneng.com

cc: Tara Brenner, P.G., P.E., CPE
Stacy Buck, CPE

Exhibit A - Scope of Services

Task 1 – State and Federal Permitting

State Permitting

CPE will develop a Florida Department of Environmental Protection (FDEP) Joint Coastal Permit (JCP) application to request a 15-year multi-use permit that includes relevant aspects and features of the proposed Reach 8 Beach Restoration Project based on the Town's project evaluated in the Southern Palm Beach Island Comprehensive Shoreline Stabilization Project Environmental Impact Statement (EIS) and coordination to date. This includes coordination with State agencies, including FDEP and FWC, during the development and submittal of the permit application.

Federal Permitting

CPE will continue ongoing coordination with federal agencies to support the the U.S. Army Corps of Engineers (USACE) in the process towards issuance of the EIS Record of Decision (ROD). This includes coordination with, but not limited to, the USACE and National Marine Fisheries Services (NMFS). The USACE is currently coordinating Section 7 consultation under the Endangered Species Act with NMFS Protected Resources Division (NMFS-PRD) and consultation under the Magnuson-Stevens Fishery Conservation and Management Act with NMFS Habitat Conservation Division (NMFS-HCD). Coordination may include efforts such as responses to data requests, preparation of maps and plans, and participation in meetings and conference calls to discuss issues raised by the agencies.

The State and Federal Permitting task will include the following items:

Pre-Application Meeting

Prior to preparing the JCP application, CPE will request, prepare for, and attend a pre-application meeting with FDEP regulatory staff and representatives from Florida Fish and Wildlife Conservation Commission (FWC). The meeting(s) will be held virtually via webinar, but this proposal also includes the option to attend an in-person meeting with FDEP in Tallahassee if requested by the Town. The overall purpose of the pre-application meeting is to present the proposed project, obtain agency input and guidance and identify any additional data needs and concerns. Feedback received during the pre-application meeting will be used to refine the proposed field investigations, complete the design, and prepare and submit a thorough and complete JCP application.

Engineering Design

As the basis for the project design and permitting effort, CPE will utilize the template from the EIS compared to the most recent beach survey data available. Shoreline and volume changes will be updated to evaluate volume needs and distribution on the existing beach conditions. The proposed design may be slightly modified for existing conditions and will maintain focus on minimizing the potential for adverse impacts to the hardbottom resources nearshore of the project. A cross-shore equilibrium profile analysis of the proposed design will be conducted to evaluate the potential for hardbottom impacts.

The design will be based on the Town's preferred project template evaluated in the EIS will consider volume requirements, updated beach conditions, nearshore hardbottom, and other relevant factors of the proposed project. CPE will review existing data and the proposed template to update the design as appropriate, prepare the permit sketches, and assemble the application attachments. The permit sketches will include plan view and cross-sections of the beach fill template, available construction access(es) and staging areas, topographic and bathymetric survey data, identified regulatory restrictions, and known hardbottom areas. The permit sketches will be signed and sealed by a Professional Engineer registered in the State of Florida and provided with the application.

Artificial Reef Engineering and Design

Stability Analysis. CPE will perform a stability analysis of the proposed mitigative artificial reef based on the depths of water at the site. The submerged artificial reef will be subject to hydrodynamic forces associated with the ocean environment, which will be addressed in the analysis. The analysis will include an assessment of the required boulder size, need for anchoring, and foundation type (i.e. geotextile fabric, marine mattress, etc.) necessary to minimize wave-induced displacement, long-term settlement, and functionality as mitigation.

Design Drawings. CPE will prepare permit sketches with sufficient detail to support the environmental permit application. The proposed location will be identified, and the layout will consider nearby hardbottom and foundation requirements. Relevant coastal engineering factors including placement of the artificial reef in areas that may result in scouring or burial due to longshore and/or cross-shore sand movement will be considered. The drawings will include plan views, typical cross-sections, and preliminary material quantities as typically required to obtain environmental permits. Relevant exposed hardbottom and hydrographic survey data will be included in the drawings where appropriate. The artificial reef permit sketches will be signed and sealed by a Professional Engineer registered in the State of Florida and provided with the application.

Minimization, Mitigation & Monitoring Plan

CPE will develop a Minimization, Mitigation, & Monitoring Plan based on anticipated impacts to nearshore hardbottom resources. The plan will use means of calculating impacts and determining mitigation requirements based on previous coordination with USACE and FDEP. The plan will also detail the monitoring methodologies and reporting requirements for the nearshore hardbottom and mitigative artificial reef.

Agency Response and Coordination

Following submittal of the JCP application, CPE will continue coordination with State agencies, including FDEP and FWC, to respond to Requests for Additional Information (RAIs) during the permit review process. The FDEP has 90 days to review a permit application and either issue a Notice of Intent (NOI) to issue the permit or issue a RAI. FDEP RAI's may also include comments from the FWC, other State agencies and the general public.

If multiple RAIs are received, CPE will attempt to consolidate the agencies' RAIs into a single response. We will coordinate with the Town on the extent of the response and what the implication may be to

the permitting process and construction timeline. We will draft a RAI response and provide the Town an opportunity for review prior to submittal to the agencies. In cases where coordination and response efforts may exceed the level of effort estimated herein, CPE will contact the Town to discuss an approach and can develop a supplemental proposal if requested.

Task 2 – Field Investigations

CPE will conduct field investigations with the support of our subconsultant to collect the data needed to provide the agencies support for reasonable assurance determination regarding the conditions of the project site. These investigations will include a benthic survey of the nearshore hardbottom habitat, an ESA-listed coral species survey, a topographic and hydrographic survey along the fill area, establishment of an Erosion Control Line (ECL), a seismic survey of the artificial reef location, and an optional task to conduct sediment probes to refine the data collected during the seismic survey. These investigations are detailed in the following subtasks and may be refined based on guidance received during the pre-application meeting under Task 1.

Task 2A – Benthic Survey

A benthic investigation of the nearshore hardbottom resources in the Reach 8 project area will be conducted during Summer 2022. Eight (8) shore-perpendicular transects will be assessed and located in proximity to R-monuments between R-129 and R-136. If timing aligns, data from the three transects surveyed as part of the annual BMA monitoring in this area (R-132, R-133, and R-136) will be utilized. The length of each transect will depend on the width (west to east) of the hardbottom at the time of the survey. Transects will be assessed for characterization purposes only and will not be marked with permanent pins, but coordinates will be collected at the start and end of each transect. Sediment data will be collected using line-intercept and interval sediment depth measurements, and video documentation will also be collected for the length of each transect. Quadrats will be sampled along each transect using 0.5-m² quadrats spaced in a logarithmic placement on exposed hardbottom. Nearshore hardbottom edge mapping is not proposed in this scope; recent hardbottom delineations (in situ and/or aerial delineation) from the annual BMA monitoring will be used to supplement the transect data. It is anticipated that the effort to conduct the benthic survey will take up to three (3) field days.

The benthic data will be compiled and entered into an Access database. Raw data will be submitted in the form of scanned datasheets, excel spreadsheets with quadrat data, interval sediment depth measurements and line-intercept data, shapefiles of the transects surveyed, and video and photo documentation. A benthic characterization report will be prepared and provided to the Town and ultimately submitted to the regulatory agencies to support the permitting process. The report will include a map of the project area and adjacent hardbottom resources with the BMA hardbottom edge delineation and monitoring transects overlaid onto recent, clear aerial photographs.

Task 2B – ESA-Listed Coral Survey

In a RAI dated September 22, 2021, the USACE and NMFS Protected Resources Division (NMFS-PRD) requested that an Endangered Species Act (ESA) listed species survey be conducted within the Reach 8

project area. This survey will be conducted as per the NMFS recommended protocol for ESA-listed coral colony and *Acropora* critical habitat along the project area shoreline from R-129-210 to R-134+135. The survey area will include the nearshore hardbottom located within 500 feet of the equilibrium toe of fill (ETOF).

Based on historic hardbottom within the investigation area, it is anticipated that 30 sampling sites will be surveyed. Each 1-hectare sampling site will be surveyed by two marine biologists in a grid pattern to assess the entire site. Raw data will be submitted in the form of scanned datasheets, excel spreadsheets with coral data, and photographs. A listed coral survey report will be prepared and provided to the USACE to support ESA Section 7 consultation. The report will include a map of the project area and adjacent hardbottom resources with the survey results overlaid onto recent, clear aerial photographs.

Task 2C – Topographic/Bathymetric Survey

Topographic and bathymetric surveys of the proposed beach nourishment project area will be collected for the purpose of quantifying the volume in the beach, preparing the permit sketches, and preparing drawings for the permit application in accordance with Rule 62B-41.008(1)(a), Florida Administrative Code (F.A.C.).

The topographic and bathymetric survey drawings of the proposed project site will include profiles and a contour map that reflect the current conditions of the project area. The mean high water line, the seaward limit of vegetation, and all other existing structures located in the project area will be mapped and provided as part of the survey requirements. The drawings will meet the State's standards of practice as presented in 5J-17 F.A.C. and will be signed and sealed by the professional surveyor, duly registered pursuant to Chapter 472, Florida Statutes (F.S.), who performed the survey. Descriptions of the structures will also be provided as an attachment to the JCP application.

Beach profiles will be collected at 500' intervals per requirements including each FDEP R-monument within 1000' of the Reach 8 Beach Restoration project area, from R-129-210 to R-134+135. Profiles will extend to the depth of closure.

Task 2D – Establishment of an Erosion Control Line (ECL)

A mean high water (MHW) survey will be conducted in accordance with standards set by FDEP, Division of State Lands, Bureau of Survey and Mapping. Surveys will be submitted to the State for approval and recording. Survey deliverables will consist of four (4) 22" X 34" survey maps signed and sealed by a registered Florida Surveyor and Mapper compliant with requirements Chapter 161 F.S. Coordination will be conducted as necessary with the Division of State Land's for review and submission of the survey drawings. An electronic version of the ECL legal description and AutoCAD format files will also be delivered.

CPE will prepare and attend the required workshop and hearing. It is assumed that the Town will be responsible for preparation or delivery of the required public notice of the ECL public hearing or recording in the official records.

Task 2E – Seismic Survey for Artificial Reef Siting

A geophysical and hydrographic survey will be conducted with the goal of identifying a suitable artificial reef site in the nearshore habitat offshore of the Town. Comprehensive survey services will be provided including field data collection using our subconsultant's equipment and personnel, data processing, interpretation, analysis, and composition of a final letter report of findings, including an isopach showing the thickness of unconsolidated material over rock. Ground-truthing (jet probes) of the remote-sensing data collected is not included within this proposal, but sediment probes are included as an optional task under Task 2F.

The survey plan will consist of a one-half day mobilization of equipment and personnel, one full day of survey operations, and one-half day demobilization of equipment and personnel. We will work with the Town to determine the survey area. Once determined, 30-meter spaced survey lines will be collected over the survey area for adequate coverage to delineate locations suitable for artificial reef placement. It is expected that 30 nautical miles of line coverage can be collected in the two-day survey, equating to between 300 and 500 acres (depending on survey area size and shape). We will work with the Town to refine the potential survey area to target an appropriately sized area to achieve the estimated coverage. Additionally, we will carefully target a weather window to ensure optimal survey production and allow for accessing shallow waters nearshore.

CPE's subconsultant will review and process and interpret the seismic sub-bottom data to determine overburden thickness of unconsolidated material above the limestone/consolidate rock for placement of an artificial reef. In addition, our subconsultant will map and delineate any other anomalous features identified in the seismic data. Bathymetry data will be processed and edited in accordance with National Geodetic Standards, requirements for a U.S. Army Corps of Engineers Class II Hydrographic Survey. An ASCII file with the processed x/y/z bathymetry data will be generated and submitted to the Town.

A letter report of findings detailing field acquisition, data processing, interpretation, analysis and processed isopach (unconsolidated sediment thickness) maps of the surveyed area, signed and sealed by a Professional Geologist licensed in the State of Florida. This will include electronic CADD files (AutoCAD (.dwg) format) depicting profiles and isopach plots, GIS shapefiles and ASCII x/y/z and x, y (delta) z data files.

Task 2F – Optional: Sediment Probes for Artificial Reef Siting

Sediment probes will be conducted, if required, to verify sediment thickness above hard substrate as derived by the sub-bottom profiler. Divers will conduct measurements using a manual probe in areas requiring ground-truthing and verification. During the sediment probe data collection, divers will manually drive the sediment probes (iron rods) through the unconsolidated overburden (sand) until they encounter the subsurface bedrock. Once bedrock has been encountered, the depth of the rod into the subsurface will be recorded. Results of sediment probes will be summarized in tabular and graphic format, including probe number, area, position, penetration depth, top of hard layers encountered, and visual observations. One day of field work is included in this task.

Task 3 – Meetings and Presentations

This task is intended to support the Town of Palm Beach with both scheduled and impromptu meetings or presentations that may arise relating to the design and permitting of the Reach 8 project. This may include but not limited to responding to Town staff and Council requests, preparation of memorandums, assembling and analyzing existing documents and information, preparing for and/or participating in conference calls, site visits, meetings and/or presentations, planning, and coordination with other local, state, and federal entities as requested.

EXHIBIT B

TOWN OF PALM BEACH, FLORIDA

FEE SCHEDULE FOR

Reach 8 Beach Restoration Design and Permitting

Prepared By

Coastal Protection Engineering LLC



February 11, 2022

FEE ESTIMATE

CONFIDENTIAL - PROPRIETARY INFORMATION

February 11, 2022

Stacy Buck
Senior Marine Biologist
Coastal Protection Engineering LLC
5301 N. Federal Hwy, Suite 335
Boca Raton, FL 33487

Subject: Proposal for Permitting and Survey Services for the Town of Palm Beach Reach 8 Beach Restoration Project Permitting

Dear Stacy:

This proposal is in response to Coastal Protection Engineering's (CPE) request for Aptim Environmental & Infrastructure, LLC (APTIM) to provide professional services in support of the Reach 8 Beach Restoration Project Permitting for the Town of Palm Beach (ToPB). Thank you for the opportunity to provide these services.

Scope of Work

The scope of services outlined below will include supporting CPE in the permitting effort and providing field investigations for the Reach 8 Beach and Restoration Project.

Task 1 – Permitting

An APTIM GIS Analyst will assist CPE in the analysis and development of maps of the project area and final GIS deliverables.

Task 2A – Benthic Survey

An APTIM Captain and a Marine Biologist will participate in the benthic survey will provide the monitoring equipment listed in Exhibit A. An APTIM Marine Biologist will also assist with the preparation of data deliverables, data analysis and report production.

Task 2B – ESA-Listed Coral Survey

An APTIM Captain and a Marine Biologist will participate in the ESA-listed coral survey and will provide the monitoring equipment listed in Exhibit A. An APTIM Marine Biologist will also assist with the preparation of data deliverables, data analysis and report production.

Task 2C – Topographic/Bathymetric Survey

APTIM will collect topographic and bathymetric surveys of the proposed beach nourishment project area for the purpose of quantifying the volume in the beach, preparing the permit sketches, and preparing drawings for the permit application in accordance with Rule 62B-41.008(1)(a), Florida Administrative Code (F.A.C.).

The topographic and bathymetric survey drawings of the proposed project site will include profiles and a contour map that reflect the current conditions of the project area. The mean high water line, the seaward limit of vegetation, and all other existing structures located in the project area will be mapped and provided as part of the survey requirements. The drawings will meet the State's standards of practice as presented in 5J-17 F.A.C. and will be signed and sealed by the professional surveyor, duly registered pursuant to Chapter 472, Florida Statutes (F.S.), who performed the survey. Descriptions of the structures will also be provided as an attachment to the JCP application.

Beach profiles will be collected at 500' intervals per requirements including each FDEP R-monument within 1000' of the Reach 8 Beach Restoration project area, from R-129-210 to R-134+135. Profiles will extend to the depth of closure.

Task 2D – Establishment of an Erosion Control Line (ECL)

A mean high water (MHW) survey will be conducted in accordance with standards set by FDEP, Division of State Lands, Bureau of Survey and Mapping. Surveys will be submitted to the State for approval and recording. Survey deliverables will consist of four (4) 22" X 34" survey maps signed and sealed by a registered Florida Surveyor and Mapper compliant with requirements Chapter 161 F.S. APTIM will coordinate as necessary with the Division of State Land's for review and submission of the survey drawings. An electronic version of the ECL legal description and AutoCAD format files will also be delivered.

APTIM will prepare for and attend the required workshop and hearing. It is assumed that the ToPB will be responsible for preparation or delivery of the required public notice of the ECL public hearing or recording in the official records.

Task 2E – Seismic Survey for Artificial Reef Siting

APTIM will conduct a geophysical and hydrographic survey with the goal of investigating the potential for development of an artificial reef site in the nearshore habitat offshore of the ToPB. APTIM will provide comprehensive survey services including field data collection using APTIM equipment and personnel, data processing, interpretation, analysis, and composition of a final letter report of findings, including an isopach showing the thickness of unconsolidated material over rock. Groundtruthing (jet probes) of the remotely-sensed data is not included within this proposal.

APTIM's survey plan will consist of a one half day mobilization of equipment and personnel, one full day of survey operations, and one half day demobilization of equipment and personnel. APTIM will work with the ToPB to determine the survey area. Once determined, APTIM will collect 30-meter spaced survey lines over the survey area for adequate coverage to delineate locations suitable for artificial reef placement. It is expected that APTIM will be able to cover 30 nautical miles of line coverage in the two-day survey, equating to between 300 and 500 acres (depending on survey area size and shape). APTIM will work with the ToPB to refine the potential survey area to target an appropriately sized area to achieve the estimated coverage. APTIM will carefully target a weather window to ensure optimal survey production and allow for accessing shallow waters nearshore.

APTIM will review and process and interpret the seismic sub-bottom data to determine overburden thickness of unconsolidated material above the limestone/consolidate rock for placement of an artificial reef. In addition,

APTIM will map and delineate any other anomalous features identified in the seismic data. Bathymetry data will be processed and edited in accordance with National Geodetic Standards, requirements for a U.S. Army Corps of Engineers Class II Hydrographic Survey. An ASCII file with the processed x/y/z bathymetry data will be generated and submitted to the ToPB.

A letter report of findings detailing field acquisition, data processing, interpretation, analysis and processed isopach (unconsolidated sediment thickness) maps of the surveyed area, signed and sealed by a Professional Geologist licensed in the State of Florida. This will include electronic CADD files (AutoCAD (.dwg) format) depicting profiles and isopach plots, GIS shapefiles and ASCII x/y/z and x,y (delta) z data files.

Task 2F – Optional Sediment Probes for Artificial Reef Siting

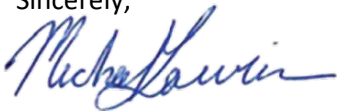
APTIM will conduct sediment probes, if required, to verify sediment thickness as derived by the sub-bottom profiler. APTIM divers will conduct measurements using a manual probe in areas requiring groundtruthing and verification. One day additional day of field work is included in this task.

Schedule and Summary

APTIM proposes to provide these services as detailed in Exhibit A on a time and materials basis for an estimated Not-To-Exceed amount of \$88,143.64 to be billed in accordance with this proposal and the terms and conditions of the Master Services Agreement between APTIM and CPE dated January 9, 2020. Please issue a Purchase Order or Notice to Proceed in the name of our licensed contracting entity, Aptim Environmental & Infrastructure, LLC. The billing rates for services rendered under this proposal will be based on the schedule of hourly billing rates of the MSA, discounted by 10% per rate negotiation between APTIM and CPE. Although this proposal is detailed by separable items and estimated by specific staff and categories, it is anticipated that some work elements will exceed the estimate while others fall below the estimate to complete.

Thank you for the opportunity to provide these services and please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Lowiec".

Michael Lowiec, PSM
Program Manager
Aptim Environmental & Infrastructure, LLC

cc: Katy Brown, APTIM
Nicole S. Sharp, PE, APTIM
Debra Neese, APTIM

EXHIBIT A
FEE SCHEDULE

TOWN OF PALM BEACH, FLORIDA
REACH8 BEACH RESTORATION PROJECT PERMITTING
PREPARED BY: APTIM ENVIRONMETNAL & INFRASTRUCTURE, LLC

Tasks		Labor											Equipment										Direct		
		Senior Project Manager (Hours)	Coastal Engineer III (Hours)	Professional Surveyor & Mapper (Hours)	Surveyor (Hours)	Survey Technician (Hours)	Boat Captain (Hours)	Marine Biologist II (Hours)	Professional Geologist (Hours)	Geologist III (Hours)	Geologist II (Hours)	CAD Operator (Hours)	GIS Operator (Hours)	Survey Boat (24 ft. Privateer) (Days)	Trimble Differential GPS (Days)	Digital Camera (Days)	X-STAR CHIRP 512i Seismic Profiler System (Days)	Odom Hydrotack Sounder (Days)	Heave, Pitch, Roll Compensator (Days)	Trimble RTK GPS (Days)	SCUBA Tanks (Nitrox) (Total No.)	Sonar Wizard Map Seismic Data Processing Package (Days)	Hypack / DredgePack Navigation System (Days)	Equipment and Insurance (per diver per day)	
Task 1. Permitting																									
Task 2. Field Investigation													20												
2A. Benthic Survey							39	52				4	4	3	3	3					36		3	3	
2B. ESA Listed Coral Survey							52	64					4	4	4	4					48		4	4	
2C. Topographic/Bathymetric Survey				24	36	64	16					36		1				1	1		2		1		
2D. Establishment of ECL		8	16	60	40							40		2	2						1				
2E. Seismic Survey									8	16	88	16	4	2				2				2	2		
2F. Optional Sediment Probes						12	12	16				4	4												
*Estimated cost to be billed per actual cost.		Total = 8	16	84	76	76	119	132	8	16	88	92	36	10	9	7	2	1	1	1	3	84	2	10	7
		Rate = \$ 213.64	\$136.36	\$118.18	\$86.36	\$72.73	\$72.73	\$86.36	\$118.18	\$118.18	\$86.36	\$100.00	\$100.00	\$718.18	\$377.27	\$9.09	\$1,045.45	\$150.00	\$195.45	\$450.00	\$17.27	\$140.91	\$236.36	\$60.00	
		Cost = \$1,709.09	\$2,181.82	\$9,927.27	\$6,563.64	\$5,527.27	\$8,654.55	\$11,400.00	\$945.45	\$1,890.91	\$7,600.00	\$9,200.00	\$3,600.00	\$7,181.82	\$3,395.45	\$63.64	\$2,090.91	\$150.00	\$195.45	\$1,350.00	\$1,450.91	\$281.82	\$2,363.64	\$420.00	
LABOR COST = \$69,200.00																									
EQUIPMENT COST = \$18,523.64																									
DIRECT EXPENSE COST = \$420.00																									
TOTAL PROJECT COST = \$88,143.64																									

CONFIDENTIAL - PROPRIETARY INFORMATION

CONFIDENTIAL - PROPRIETARY INFORMATION

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 046-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Purchase Order in the Amount of \$129,389 to Coastal Eco Group, Inc., for 2022 Mid-Town regulatory required Biological Monitoring and the 2022 FDEP BMA Cell-Wide Monitoring Reporting, and establishing a Biological Monitoring and Reporting Phase Budget of \$142,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 046-2022**
- ▣ **Proposal**
- ▣ **Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane LeClainche, CPA Finance Director

FROM: Dean Mealy, II Town Purchasing Manager

RE: Approving a purchase order to Coastal Eco-Group, Inc. (CEG), in the amount of \$129,389 to complete the State of Florida Department of Environmental Protection (FDEP) Mid-Town regulatory required biological monitoring and 2022 BMA Cell-Wide Monitoring Reporting and establish a monitoring and reporting phase budget of \$142,000 - **Resolution No. 046-2022**

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 046-2022 approving a purchase order to Coastal Eco-Group, Inc. (CEG), in the amount of \$129,389 to complete the State of Florida Department of Environmental Protection (FDEP) Mid-Town regulatory required biological monitoring and 2022 BMA Cell-Wide Monitoring Reporting and establish a monitoring and reporting phase budget of \$142,000.

GENERAL INFORMATION

Coastal Eco-Group, Inc. (CEG), and their sub-consultant, Tetra Tech, Inc., have together performed the majority of the biological monitoring for the Town since 2009. These firms worked together with FDEP and the BMA participants to develop a biological monitoring program for the BMA that was acceptable to all applicable parties.

The 2022 CEG tasks include nearshore environmental resources mapping, and both benthic and sedimentation analyses, to satisfy post-construction regulatory requirements for the Mid-Town Beach Nourishment Project, as well as the overall BMA reporting of Town-wide biological monitoring data. This includes the overall reporting of data that is to be collected by Coastal Protection Engineering, LLC (CPE). CPE and CEG both have Professional Services Agreements with the Town to perform these services. Like CEG, CPE staff have experience with the various monitoring efforts associated with the BMA. However, the BMA reporting has been exclusively performed by CEG and having CEG continue this task is helpful to the regulatory agencies for consistency and presentation.

Staff is working with FDEP staff to identify any potential State cost-sharing for this regionally beneficial work effort. The Town has been successful in previous years with obtaining State cost-sharing for annual required biological monitoring work.

FUNDING/FISCAL IMPACT

The Coastal Protection Fund includes sufficient funds to accomplish the annual regulatory required scope of work as proposed by both CEG and Coastal Protection Engineering, LLC.

USER DEPARTMENT CONCURRENCE

This item has been reviewed by the Public Works 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.

RESOLUTION NO. 046-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PURCHASE ORDER IN THE AMOUNT OF \$129,389 TO COASTAL ECO-GROUP, INC., FOR 2022 MID-TOWN REGULATORY REQUIRED BIOLOGICAL MONITORING AND THE 2022 FDEP BMA CELL-WIDE MONITORING REPORTING, AND ESTABLISHING A BIOLOGICAL MONITORING AND REPORTING PHASE BUDGET OF \$142,000.

* * * * *

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 to Coastal Eco-Group, Inc. (CEG), in the amount of \$129,389 for the 2022 Mid-Town regulatory required biological monitoring and 2022 annual FDEP BMA cell-wide biological monitoring reporting, and establishing a biological monitoring and reporting phase budget of \$142,000.

Section 2. The Town Manager is hereby authorized to execute this contract on behalf of the Town of Palm Beach for these professional services.

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 work, including any necessary change order work, as recommended by the Public Works Director.

PASSED AND ADOPTED in a regular adjourned session of Town Council of the Town of Palm Beach this 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

March 16, 2022

Mr. Robert Weber, Coastal Program Manager
Town of Palm Beach Public Works Department
951 Old Okeechobee Road
West Palm Beach, FL 33401

Re: Proposal for the 2022 regulatory hardbottom monitoring and report required by the Beach Management Agreement (BMA) for the 2020 Mid-Town Beach Nourishment Project and Palm Beach Harbor Disposal Project in Reach 2

Dear Mr. Weber:

Coastal Eco-Group is pleased to provide the Town of Palm Beach with the following proposal for the 2022 regulatory monitoring required by the BMA for the 2020 Mid-Town Beach Nourishment Project and the Palm Beach Harbor Disposal Project in Reach 2. The specific scope of work to be implemented in 2022 is based on FDEP's revised Cell-Wide Monitoring and Mitigation Plans (Appendix B of the BMA) that will be finalized by FDEP in 2022. This proposal is being submitted to the Town on a Time and Materials–Not to Exceed basis for the services as described herein.

This scope covers the 2022 Year 2 post-construction regulatory monitoring for the 2020 Mid-Town Beach Nourishment Project and data analyses/report preparation of the 2022 annual report. The 2022 report will include evaluation of potential project-related effects of the 2020 Mid-Town Beach Nourishment Project relative to variability documented at the BMA transects (data/report to be provided by others) in the evaluation of project-related effects. The 2022 survey is the first survey with regulatory monitoring for the Palm Beach Harbor Disposal Project in Reach 2. Transect R-80.5 had been treated as natural variability transect in the original BMA monitoring plan. The 2022 survey is the first survey of this transect as a regulatory transect for the Palm Beach Harbor Disposal Project. Additionally, a new regulatory transect will be installed at R-82 and monitored for the first time during the 2022 field survey.

The specific scope of work to be implemented is based on the expected 2022 revisions to the BMA Cell-Wide Monitoring and Mitigation Plans. Methods repeated directly from the BMA cell-wide monitoring plan is shown in italics below.

Nearshore hardbottom edge survey

The nearshore hardbottom edge adjacent to the Mid-Town project area (FDEP control monument R-87 south to R-105) will be mapped by divers. The nearshore hardbottom edge is defined as the western border of exposed hardbottom areas, or the position of the landward most visible border between sand and hardbottom defined by emergent biota. Survey mapping

methods are compliant with the BMA cell-wide monitoring plan for mapping of the nearshore hardbottom edge.

A two-person dive team (one scuba diver/one snorkeler) will follow the nearshore edge; one diver will follow the edge on the bottom and collect digital video documentation while the snorkeler on the surface pushes a float with a SP60 GNSS receiver directly above the diver on bottom. The SP60 GNSS Receiver transmits continuous, corrected positions to an XDL Rover 2 radio on the survey vessel. These positions are transmitted to a handheld tablet on the vessel via Bluetooth technology. This system allows the dive team to map the hardbottom edge untethered to the vessel. The positions are simultaneously viewed and stored as a shapefile in ArcPad on the tablet during the field survey.

The hardbottom video and relief characterization points will be georeferenced in the field. The video diver will take periodic relief measurements along the hardbottom edge. The snorkeler will signal to the vessel to record a GPS point at the location of each relief measurement, and each point will be assigned a number, which is then relayed back to the diver on bottom. Coordinates will also be taken to georeference the video record; the snorkeler will signal the boat at the beginning of each video segment, and a coordinate will be recorded. In the office, navigational data collected from the vessel-based mapping system will be imported into ArcGIS 10.7.1 and exported as a single line shapefile containing numerous line segments. Relief measurements will be exported as a separate point shapefile. The final video record will be georeferenced with the video reference points, and the video will be hyperlinked in the attribute table of the GIS point shapefile. An ArcMap document with video hyperlinks will be submitted to the FDEP and Town on an external hard drive.

Permanent Transects

Table 1 provides a list of the regulatory benthic and sediment transects in the Mid-Town Project monitoring area that will be monitored during the 2022 survey. The regulatory transects in the Mid-Town area have been shortened to a maximum length of 150 m. The updrift/downdrift transects at R-88 and R-103 and two former BMA transects within the Mid-Town Project area, R-94 and R-95 natural, have been re-classified as Mid-Town regulatory transects and will be used to evaluate project-related effects.

In Reach 2, the 150-m Transect R-80.5 will be monitored and a new 150-m transect will be installed and monitored at R-82. Permanent markers (e.g., nails, eye-bolts, pins) will be installed at 25-m intervals along the new transect and at all permanent quadrat locations. The permanent location of each transect (and marker points) shall be recorded (DGPS) and reported for the baseline monitoring event. All quadrats shall measure 0.5 m² (0.7 m x 0.7 m) in area and shall be employed at a ratio of 0.13 quadrats per meter of transect such that a total of 10 m² of area (N=20 quadrats) is sampled along the 150-m long transect

Table 1. Town of Palm Beach Mid-Town Regulatory Benthic and Sediment Transects

Transect	Length (m)	Date of Installation	Baseline Survey Date
R-88	150	10/30/2014	12/17/2014
R-90	150	10/20/2014	12/16/2014
T-14	150	10/3/2014	12/14/2014
T-13	150	10/2/2014	12/15/2014
R-91	150	10/3/2014	12/16/2014
R-92	150	10/17/2014	12/15/2014
R-93	150	10/17/2014	12/15/2014
R-94	150	10/29/2014	12/17/2014
Breakers Artificial Rockpile	185	10/22/2014	12/17/2014
R-95 (Breaker's Natural)	60	10/22/2014	12/17/2014
T-9	150	10/2/2014	12/14/2014
T-8	56	10/1/2014	12/14/2014
T-7	62	10/1/2014	12/13/2014
R-97	75.2	10/22/2014	12/15/2014
T-6	83	10/1/2014	12/13/2014
R-98	94	10/20/2014	12/15/2014
T-5	78	9/30/2014	12/13/2014
R-99	95	10/20/2014	12/16/2014
T-4	90	9/30/2014	12/13/2014
R-100	117	10/22/2014	12/16/2014
R-101	107.3	10/22/2014	12/16/2014
R-103	150	10/29/2014	12/17/2014

BMA ENVIRONMENTAL MONITORING SURVEY METHODS

Transect Survey Methodology

During the monitoring event, the transect shall be set up (plotted) by a diver extending a measuring tape the distance of the transect, with each end secured to the end of the transect by a permanent pin. Sediment measurements shall be made, a video survey shall be conducted, and benthic quadrat sampling shall occur along the transect to measure the types and distribution of the benthic communities, as well as the relief and sedimentation features of the hardbottom. The sediment measurements shall be the first data collection event to occur following set up of the transect in order to have the least sediment disturbance. Video data and benthic quadrat surveys will follow sediment measurements. Transects include all data collections listed below, unless specified to be “sedimentation only” transects. If “sedimentation only” transects are specified, only that protocol shall be utilized.

Sediment Measurements: Line Intercept and Sediment Depth Measurements.

In order to track changes in sediment cover over and across the hardbottom within the cell, line intercept and sediment depth measurements will be conducted along each transect. These surveys shall be conducted first, after the transect is set up, in order to measure undisturbed

sediments. These surveys provide documentation of sediment cover and movement over the hardbottom, as well as information about where sediment accumulation is occurring over hardbottom.

- i. Interval sediment depth measurements document sediment movement and dynamics within each transect. Sediment depth shall be measured and recorded to the nearest centimeter, at every other meter mark (0m, 2m, 4m, etc.). For the measurement, a stainless-steel ruler, graduated in centimeters (0 cm to 30 cm), shall be pressed through the sediments until the ruler reaches surface of hard substrate or totally immersed in sand. Sand thickness of less than 0.5 cm will be recorded as 0, more than 0.5 cm but equal or less than 1 cm will be recorded as 1cm, etc. Measurements greater than 30 cm will be recorded as >30 cm. Measurements shall follow the entire length of the transect excluding sand patches over 0.5m that would be recorded in the line intercept survey, as described below. Measurements would be recorded in a table printed in waterproof paper, labeled in 2m increments with the transect number. For reporting purposes, results will be summarized in a Microsoft Excel format spreadsheet. Annual reports shall include average sediment depths for each transect, the entire monitoring area, and for zones 0-30m; 30m-60m; 60m- 100m; and 100m -150 (200) m, or more detailed if necessary.*
- ii. The line-intercept survey would be used to document larger areas of uninterrupted sand (patches and troughs over 0.5m measured width along the transect). Sediment dynamics within the monitoring area are characterized by changes in dimensions of such sand patches. The western and eastern edge of each sand patch/trough will be recorded during the line-intercept survey.*

Sediment depth will be measured at one point, in the middle of the patch, if the patch is 0.5 m to 1.5 meters wide, and at three points if the patch width is over 1.5 m (0.5m from each edge into the patch and in the middle of the patch). For reporting purposes, patches will be graphically displayed in a bar graph of each transect for the comparison of their dynamics over time.

Video Surveys of Transects

The video survey of the transect serves as an archived data set for reference or resolution of unclear data from the quadrat and sediment surveys. As mentioned above and prior to the survey, a measuring tape should be extended along the length of the transect, in order to clearly mark the location along the transect in meters for accurate video reference. The video of hardbottom along each transect will be taken using a digital camera, with the videographer swimming at a rate no faster than five (5) meters per minute and holding the camera at a height of forty (40) centimeters above the hardbottom. A convergent laser guidance system shall be utilized to indicate the precise height of the camera at 40 cm from the bottom. Prior to commencement and at the end of each transect line documentation, an underwater display containing the transect number, depth, and date will be videotaped and integrated directly onto the digital video record; additionally, a 360° panoramic view will be recorded both at the beginning and at the end of each transect from the elevation of about 1m above bottom and at the angle about 30° to the horizon. Geographic Positioning System (GPS) navigational coordinates (Florida State Plane Coordinate System, East Zone NAD 83) of the video transect locations will be overlaid on recent aerial photography and included in the project monitoring reports.

Quadrat Data Collection Along Transects

All quadrats measure 0.5 m² (0.7 m x 0.7 m) in area and shall be employed at a ratio of 0.13 quadrats per meter of transect such that a total of 10 m² of area (N=20 quadrats) is sampled along each 150-m long transect.

The northeast corner of the quadrat will align with a particular meter mark of transect, and a nail will be installed to mark the location of this meter mark, in order to facilitate repeat sampling of the same quadrat in successive surveys.

Quadrat monitoring includes the following measurements:

- i. *Hardbottom relief measurements;*
- ii. *Species documentation (this shall include functional groups including algae and benthic sessile organisms, % cover of these groups if >1%, and octocorals and stony coral specific measurements);*
- iii. *Sediment depth; and*
- iv. *Percent cover by sediments*

Datasheets will have a standardized layout similar to that used in BEAMR (Baron and Lybolt, 2006), and will simplify data collection and entry for statistical treatment.

Visual estimates of percent cover of all sessile benthos shall be pooled to 15 major functional groups. Functional groups are: sediments, macroalgae**, turf algae***, encrusting red algae****, sponges, hydroids, octocorals, scleractinian corals, tunicates, bare hard substrate, zoanthids, hydrocorals Millepora sp., sessile worms (including wormrock, Phragmatopoma spp.), bivalves, and bryozoans. Each functional group is given a percent cover value (0-100%, with a minimum of 1%; if less than 1%, the functional group or a species is simply listed) and the total cover of all functional groups is 100%. The macroalgae percent cover will be characterized by total cover, and percent cover by the dominant macroalgae (if a particular species/genus has >5% cover). All other macroalgae will be also identified at least to the genus level and listed. The quadrat in situ method is limited to organisms that can be visually recorded and identified in the field, similarly to all other non-invasive and non-consumptive methods of sampling.*

Each colony of octocoral and scleractinian coral will be identified, as well as the maximum height for octocorals, and the width for scleractinian corals will be measured to the nearest centimeter. The smallest size recorded is one (1) centimeter; for colonies less than one (1) centimeter the record would be <1cm. Octocorals will be identified to at least the genus level, and scleractinian corals will be identified to the species level. Abnormal conditions of each colony will be recorded (e.g., bleaching, disease, predation, etc.).

In addition to the species being recorded within the quadrats, all species of benthic invertebrates (identified to at least genus level) will be recorded within a 1 meter belt.

** Sediments characterized by circling of the descriptor, or giving short additional characterization (e.g., rubble, or circled descriptor sand and then + shell hash, etc.)*

*** Macroalgae include fleshy macroalgae and geniculate calcareous algae, e.g. Halimeda); non-geniculate calcareous branching red algae write separately*

**** Turf algae include all algae with thallium less than 10mm and forming dense cover*

***** Encrusting red algae recorded separately for non-calcareous and calcareous (% + %)*

Data Analyses and Report Development

Preparation of the 2022 survey data deliverables (Microsoft Access database of monitoring data, Excel summary sheets, and electronic library of raw monitoring data (scanned field datasheets), GIS shape files, photos and video will be conducted according to the requirements of the BMA cell-wide monitoring plan. The 2022 Mid-Town and Reach 2 regulatory data will be entered into the BMA Access database with two rounds of QA/QC review of all entered data. The 2022 Mid-Town data will be exported and summarized in individual Excel spreadsheets. The survey data deliverable shall be submitted to the FDEP and the Town on an external hard drive. Data analyses and statistical treatment will be conducted according to the below.

Data Analysis and Product Development

Quantitative data on the major benthic biological components, e.g., percent cover, abundance, distribution by size, and species lists as well as a statistical evaluation and comparison (paired or multiple) of the data collected along the permanent transects will help to determine the amount of the hardbottom type and ecological functions over time. This will determine if the ecological functions of the hardbottom habitat are impacted by a beach nourishment project. This database would facilitate efficient QA/QC operations, data management, and will also be filed to a uniform GIS database. The results of these analyses will be included in the yearly reports due to the Department. The following are required.

- i. Multivariate Benthic Community Analyses and Univariate Analyses of Physical Habitat Data. *A table of hardbottom types (according to the classification system for the BMA) will be maintained annually to evaluate and track the changes in communities over time. It will be used to determine 1) if the amount of each type of hardbottom is being maintained over time and the natural variability of the fluctuations of that type; and 2) if a loss is due to a project. Unanticipated project induced impacts will initiate compliance and enforcement action. Once natural variation can be conclusively determined within the cell, this information could be utilized for better resource management in future regulatory actions.*
- ii. Statistical Tests. *The following includes a list of suggested statistical tests to be performed with each single survey dataset to compare between annual surveys as well as between annual survey and the Habitat Map of Hardbottom:*
 - a. Percent Cover - Benthic Functional Groups. *The simplest and one of the most effective statistical comparisons is provided by the estimations of % changes in cover, biodiversity, size class distribution, area of distribution, sediment cover, and sediment thickness. Changes expressed in percentages provide the clearest picture of the changes occurring in the hardbottom communities as a result of each nourishment or natural event. These results are to be presented in tabulated and graphical form. It is also important to understand that the statistical significance of change in the absolute value of a parameter or in %, does not necessarily reflect a critical threshold e.g. in sediment accumulation that can change the character of hardbottom community; such thresholds can be identified only experimentally.*
 - b. Similarity Analyses.

- i. *Non-Parametric Statistics using PRIMER-E (v6) (Clark and Gorley, 2006), such as the following listed below:*
 - a. *Similarity matrix – Bray-Curtis and/or Euclidean Distance similarity matrices display similarity between samples for further analysis. This should be calculated between every pair of samples.*
 - b. *Cluster analysis with Similarity Profile (SIMPROF) – Simple agglomerative, hierarchal clustering which creates a dendrogram from a similarity matrix to display significant differences.*
 - c. *MDS ordination – A complex numerical algorithm based on a similarity matrix among samples (transects). This constructs a “map” of the samples which attempts to satisfy all the conditions imposed by the rank similarity matrix.*
 - d. *Analysis of Similarity (ANOSIM) – Operate on a resemblance matrix and carry out an approximate analogue of the standard univariate 1- and 2-way ANOVA tests. Allows for the test of the null hypothesis that there are no assemblage differences between groups of samples specified by the factors. Generates a histogram and provides R-statistic and p-values.*
 - e. *Similarity of Percentage (SIMPER) – Looks at the role of individual taxa in contributing to the separation (dissimilarity) between two groups of samples (e.g., Artificial vs. Natural).*
 - f. *Second Stage Analysis (2STAGE) – Gives a succinct summary in a 2-d picture of the relationship between the multivariate sample patterns under various choices (e.g., a disturbance in the temporal patterns of controls vs. impact could be detected by a 2STAGE analysis). This includes resemblance, MDS and ANOSIM.*
- ii. *Parametric Statistics such as the following listed below:*
 - a. *T-test – used to determine significant differences based on average percent cover, density, richness, etc. Paired, homoscedastic, and heteroscedastic. Provides p-value to compare to pre-determined alpha.*
 - b. *ANOVA – A test of the statistical significance of the differences among the mean scores of two or more groups on one or more variables. In the event scores differ, non-parametric ANOVA or a generalized linear model may be utilized to account for the nature of this data.*
 - c. *Shannon Diversity Index (H') – Measures diversity in categorical data. It is simply the information entropy of the distribution, treating species as symbols and their relative population sizes as the probability.*
 - d. *Pielou's Evenness Index (J') – A measure of biodiversity which quantifies how equal the populations are numerically. Based on Shannon Diversity Index.*

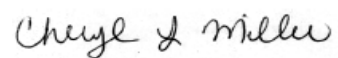
The 2022 report for the Mid-Town Beach Nourishment Project will include hardbottom distribution maps based on interpretation of 2022 aerial photography (GIS shape files provided by others) with the summer 2022 diver-mapped hardbottom edge survey as an overlay; sediment analyses including bar graphs depicting sediment patch data and average sediment depths of transects and cross-shore zones; benthic community analysis and change, and statistical analyses. All data treatment and statistical analyses will be conducted according to the revised BMA cell-wide monitoring plan. The final report presenting the 2022 Mid-Town and Reach 2 hardbottom survey regulatory results, interpretations, and comparison to the 2014/15 baseline survey data and 2022 BMA transect data (provided by others) in the evaluation of potential project-related effects will be submitted within 120 days of the completion of the 2022 survey. The final report will be submitted as a PDF file to the Town and FDEP.

The commencement dates of the surveys will be reported to the FDEP approximately 7 days prior to beginning the work effort. All raw data (including shape files, copies of field data sheets, video and still photos) shall be provided to the Department in electronic format upon completion of the survey.

The total estimated cost of this proposal is \$129,389 and is submitted on a Time & Materials – Not to Exceed basis.

Thank you for the opportunity to work with the Town of Palm Beach. Please contact me at 954-591-1219 or via email at cmiller@coastaleco-group.com if you have any questions regarding this proposal.

Sincerely,



Cheryl L. Miller
President, Principal Scientist
Coastal Eco-Group, Inc.

2022 Regulatory Monitoring Required by the BMA for the 2020 Mid-Town Beach Nourishment Project & Palm Beach Harbor Disposal Project													March 16, 2022
DESCRIPTION	2022	Nearshore Hardbottom Edge Mapping Mid-Town Project Area- R-87 to R-106		Reach 2 regulatory monitoring Transect R-80.5 and installation/baseline of Transect R-82 (2 days)		Mid-Town Benthic Transect Monitoring- Sediment, Video, Benthic Quadrat - 13 Transects		Mid-Town Sediment Transect Monitoring - 8 transects (2 Days)		Statistical Data Analysis and Annual Report Preparation including Evaluation of BMA transect data		TOTAL	
		Units	\$	Units	\$	Units	\$	Units	\$	Units	\$	Units	\$
Coastal Eco-Group													
Labor Classification													
Principal Scientist	\$152.00	4	\$608.00	2	\$304.00	24	\$3,648.00	-	\$0.00	40	6,080.00	70	\$10,640.00
Senior Scientist	\$125.00	24	\$3,000.00	24	\$3,000.00	60	\$7,500.00	20	\$2,500.00	240	30,000.00	368	\$46,000.00
Staff Scientist	\$100.00	36	\$3,600.00	48	\$4,800.00	80	\$8,000.00	40	\$4,000.00	120	12,000.00	324	\$32,400.00
Junior Scientist	\$84.00	12	\$1,008.00	-	\$0.00	80	\$6,720.00	20	\$1,680.00	40	3,360.00	152	\$12,768.00
Boat Captain	\$78.00	24	\$1,872.00	24	\$1,872.00	60	\$4,680.00	20	\$1,560.00	-	\$0.00	128	\$9,984.00
Equipment													
Underwater Video Camera	\$50.00	2	\$100.00	2	\$100.00	5	\$250.00	2	\$100.00	-	\$0.00	11	\$550.00
Underwater Still Camera	\$30.00	-	\$0.00	2	\$60.00	5	\$150.00	2	\$60.00	-	\$0.00	9	\$270.00
Field Expendables	\$25.00	2	\$50.00	2	\$50.00	5	\$125.00	2	\$50.00	-	\$0.00	11	\$275.00
DGPS Mapping System	\$50.00	2	\$100.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	2	\$100.00
Dive Equipment	\$25.00	6	\$150.00	6	\$150.00	20	\$500.00	6	\$150.00	-	\$0.00	38	\$950.00
SCUBA Tanks Fills	\$8.00	12	\$96.00	12	\$96.00	40	\$320.00	18	\$144.00	-	\$0.00	82	\$656.00
Coastal Eco-Group Subtotal		100	\$10,584.00	98	\$10,432.00	304	\$31,893.00	100	\$10,244.00	440	\$51,440.00	1,042	\$114,593.00
Subcontractor Tetra Tech													
Labor Classification													
Senior Scientist	\$152.00	-	\$0.00	-	\$0.00	40	\$6,080.00	-	\$0.00	8	1,216.00	48	\$7,296.00
Equipment													
Dive gear/tanks	\$50.00	-	\$0.00	1	\$50.00	5	\$250.00	-	\$0.00	-	\$0.00	5	\$300.00
Tetra Tech Subtotal		-	\$0.00	-	\$50.00	40	\$6,330.00	-	\$0.00	8	\$1,216.00	48	\$7,596.00
Survey Vessel/Large Field Equipment													
Boat (rental)	\$600.00	2	\$1,200.00	2	\$1,200.00	5	\$3,000.00	2	\$1,200.00	-	\$0.00	7	\$6,600.00
Station Recon/Est. Equip. (Rebar, PK Nails, Markers, etc.)	\$300.00	-	\$0.00	1	\$300.00	1	\$300.00	-	\$0.00	-	\$0.00	1	\$600.00
Subtotal Materials/Equipment			\$1,200.00		\$1,500.00		\$3,300.00		\$1,200.00		\$0.00		\$7,200.00
TOTAL			\$11,784.00		\$11,982.00		\$41,523.00		\$11,444.00		\$52,656.00		\$129,389.00

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 047-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving the Award of ITB No. 2022-11 to Rio-Bak Corporation for Sand Forepassing in the Amount of \$250,000 and Establishing a Project Budget of \$300,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum Dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 047-2022**
- ▣ **Bid Tab**
- ▣ **Solicitation Package**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA Finance Director

FROM: Dean Mealy II, Town Purchasing Manager, NIGP-CPP, CPPO

RE: Award ITB No. 2022-11 for Sand Forepassing to RIO-BAK Corporation in the amount of \$250,000 and establishing a project budget of \$300,000

DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 047-2022, authorizing the Award of ITB No. 2022-11 and approve a Purchase Order to RIO-BAK Corporation in the amount of \$250,000 and establishing a project budget of \$300,000 to excavate, transport and place up to 20,000 cubic yards of beach-quality sand from a designated beach berm sand stockpile area to dune placement areas.

SUMMARY EXPLANATION/BACKGROUND

The ongoing Lake Worth Inlet Maintenance Dredging is expected to place approximately 400,000 cubic yards of sand on the dry beach between the south jetty and Merrain Road in Reaches 1 and 2. A volume of the newly placed sand, approximately 20,000 cubic yards, is to be removed from the wider beaches where it is being stockpiled in Reach 1 to be mechanically moved to the narrower beaches in Reach 2. Given the consistent berm and dune heights, removal of some sand in Reach 1 would not decrease the level of storm protection. However, adding sand into Reach 2 would provide an additional level of storm protection.

The purpose of sand forepassing would be to redistribute some of the sand at the far north end of the Town to enhance the beach in areas that cannot receive beach nourishment due to the presence of offshore environmental resources. The southern sand placement limit of the inlet maintenance dredging project is currently Palmo Way. Sand forepassing could place sand further south to approximately Queens Lane. If the beach is wide enough for equipment to stay above the mean high-water line, and no groins limit lateral access down the beach, sand could be placed south to eventually tie-in the south end of the inlet maintenance construction template to the north-end of the Mid-Town Beach Renourishment construction template.

The density of sand placement is expected to be less than 10 cubic yards per linear foot. This density is typical for upper beach/dune placement projects such as Sloan's Curve in Reach 7 and south of the Lake Worth Pier in Reach 8.

This project will be cost shared with an FDEP grant that will reimburse the Town for 75% of the project cost.

METHOD OF PROCUREMENT

The solicitation was broadcast to two hundred thirty-nine (239) firms through Merrell Source-to-Contract. Town Purchasing sent emails to three (3) known vendors advising the solicitation and invited the vendors to review and participate in the solicitation. Only one firm responded to the solicitation.

FUNDING/FISCAL IMPACT

Funding for this project will be from the FY22 Coastal Management Program Budget.

USER DEPARTMENT CONCURRENCE

This item has been reviewed by the Public Works 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: H. Paul Brazil, P.E., Director of Public Works
 Robert Weber, Coastal Manager

RESOLUTION NO. 047-2022

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
APPROVING THE AWARD OF ITB NO. 2022-11 TO RIO-BAK
CORPORATION FOR SAND FOREPASSING IN THE AMOUNT
OF \$250,000 AND ESTABLISHING A PROJECT BUDGET OF
\$300,000**

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, Palm Beach County, Florida hereby approves Resolution No. 047-2022, approving the of Award of ITB No. 2022-11 to Rio-Bak Corporation for Sand Forepassing in the Amount of \$250,000 and Establishing a Project Budget of \$300,000.

Section 2. The Town Manager or his designee is hereby authorized to execute purchase orders on behalf of the Town of Palm Beach for these services,

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of April 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

Description	Estimated QTY	Unit	Unit Price	Line Total
Mobilization/Demobilization (1)	1	Lump Sum	\$20,000.00	\$20,000.00
General Conditions (2)	1	Lump Sum	\$40,000.00	\$40,000.00
Site Prep/Staging & Access Area(s)	1	Lump Sum	\$27,000.00	\$27,000.00
Sand Excavation/Transport/Placement Reach 2	20000	Cubic Yards	\$7.00	\$140,000.00
Traffic Maintenance/MOT	1	Lump Sum	\$5,000.00	\$5,000.00
Beach Tilling	1	Lump Sum	\$15,000.00	\$15,000.00
Performance and Payment Bond	1	Lump Sum	\$3,000.00	\$3,000.00
TOTAL				\$250,000.00



1. Solicitation Package, Forms and Evaluation Factors

29 (27 Mandatory Requirement) - 29/29

1.1. Details of Solicitation

Group - 4 Questions - 4/4

1.1.1. Scope of Services

Please review the **Project Specifications and Drawings** attached.

By selecting **YES**, the Proposer indicates they have read and understood the scope requirements.

Yes/No response Mandatory Requirement

- **Yes**
- **No**
MR missed

RIO-BAK CORPORATION:

- Yes

1.1.2. Town Terms and Conditions

Please review the **ITB revised - Terms and Conditions**. By selecting **YES**, the Proposer indicates they have read, understood and agrees to the Town's terms and conditions.

Yes/No response Mandatory Requirement

- **Yes**
- **No**
MR missed

RIO-BAK CORPORATION:

- Yes

State Grant Terms and Conditions

The contract(s) may be funded by State of Florida Department of Environmental Protection, therefore Contractor shall agree and adhere to all State of Florida requirements.

****State terms and conditions shall take precedent over the Town's terms and conditions if any discrepancy exists****

[State of Florida Department of Envir..\(325185\).pdf](#)

1.1.3. Insurance

The Service Provider shall provide at its own cost and expense during the life of the contract, the attached insurance coverages to the Town of Palm Beach (30) thirty business days' prior to the commencement of any work.

All service providers including any independent contractors and subcontractors utilized must comply with these requirements. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida.

The insurance shall be evidenced by certificates and/or policies including premiums as determined by the Town of Palm Beach. It shall be an affirmative obligation upon the Service Provider to advise Ebix at townofpalmbeach@ebix.com; P.O. Box 100085-HM, Duluth, GA 30096 within 24 hours or the next business day of cancellation, non-renewal or modification of any stipulated insurance and failure to do so shall be construed to be a breach of this Agreement/contract. The Town of Palm Beach reserves the right to require additional coverages and limits based upon the particular service or change in service provided by the Service Provider.

By selecting **YES**, the Proposer indicates they have read, understood and agrees to the Town's insurance requirements.

Yes/No response Mandatory Requirement

- **Yes**
- **No**
MR missed

RIO-BAK CORPORATION:

- Yes

1.1.4. **Intent Letter and Electronic Signature**

Please upload an **intent letter** on company letterhead, executed by person that has the authority to sign the contract on behalf of your firm. Please include a statement of your understanding of the scope, and RFP requirements.

Neglecting to respond to this question is the equivalent of not signing a physical solicitation response and may cause proposers' response to be disqualified and not considered for award

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[LETTER OF INTENT PALM BEACH\(344112\).pdf](#)

1.2. **Required Forms and Acknowledgements**

Group - 24 Questions - 24/24

1.2.1. **Contact Information**

Please complete the **Contact Information** form and upload for review.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[CONTACT INFORMATION RIO-BAK\(344117\).pdf](#)

1.2.2. **Bidder's Qualifications**

Please respond to this question by submitting fillable PDF form attached.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK QUALIFICATION\(344116\).pdf](#)

1.2.3. **Subcontractors**

Please upload the subcontractors that you will use on this project. Please include the subcontractors' name, address and the amount of years you have used each subcontractor. Bidders using their own forces for the work will need to enter **'My company will not use any subcontractors'** in No.1 under Sub-Contractor Name.

If subcontractors are listed below, the Bidder acknowledges that they have fully investigated each subcontractor listed and has in their files evidence each subcontractor has engaged successfully in his line of work for a reasonable period of time, and that the subcontractor maintains a fully equipped organization capable, technically and financially, of performing the work required. The Town reserves final approval of any subcontractors listed. Following award of contract the Town reserves the right for approval of future subcontractors and refusal of existing or future subcontractors providing work under this contract.

Please use fillable PDF form attached to list your subcontractors.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[PROPOSED SUBCONTRACTORS SELF PERFORM..\(344114\).pdf](#)

1.2.4. **Project References**

Provide **five (5) business references**, related to this scope of work, preferably of government type agencies within two (2) years. You may use the provided fillable PDF form or upload your own document which must contain at a minimum the information requested on the Town provided form.

A referenced person(s) must be someone who has personal knowledge of the Bidder's performance. The referenced person must have been informed that they are being used as a reference and that the Town may check references.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[REFERENCES WITH ATTACHMENT\(344115\).pdf](#)

- 1.2.5. **W-9 Form**
Please upload your firm's W-9
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO-BAK W9\(344113\).pdf](#)

- 1.2.6. **Business Tax Receipt**
Upload your firm's Business Tax Receipt. In case that you do not have a Business Tax Receipt upload a statement of explanation.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK TAX RECEI\(344120\).pdf](#)

- 1.2.7. **Licenses and Permits**
When applicable, it shall be the responsibility of the successful bidder to obtain, at no additional cost to the Town, any and all licenses and permit required to complete contractual service. A copy of these licenses and permits shall be submitted prior to commencement of work. Permit fees shall be waived for this work, however, the successful vendor must pay any applicable Town business tax.

If applicable, upload relevant licenses for review.
Document upload

RIO-BAK CORPORATION:

[not applicable\(344124\).pdf](#)

- 1.2.8. **Construction Window**
All equipment shall be removed from the beach and work must be completed no later than April 30, 2022. Commencement, prosecution, and completion of the work are also addressed in the General Provisions. The time stated for completion shall include final site restoration of all work areas including staging areas and beach accesses.

The Respondent acknowledges by checking the **YES** option, this serves as a digital/electronic signature and certification of the Respondents acknowledgement.
Yes/No response Mandatory Requirement

- Yes
- No
MR missed

RIO-BAK CORPORATION:

- Yes

- 1.2.9. **Bid Bond**
Each bid must be accompanied by a Bid Bond or Deposit in a sum of not less than five percent (5%) of the total bid. Bid bonds and deposits amounting to less than one hundred dollars need not be submitted. All checks should be made payable to the Town of Palm Beach. Unsuccessful bidder's Bid Bonds or Deposits will be returned upon satisfactory execution of a contract with the successful bidder. If the successful bidder fails to deliver as indicated in the Invitation to Bid, does not conform to specifications or fails to perform as agreed upon, the Town shall be entitled to retain the deposit to rectify the bidder's unacceptable performance. The only types of acceptable surety will be:

1. Bid Bond signed by a surety company authorized to do business in the State of Florida.
2. Cashier's Check
3. Certified Check drawn on a responsible financial institution.

Attach a PDF copy of your Bid Bond. A hard copy will be requested from companies in competitive range.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[BID BOND\(344128\).pdf](#)

1.2.10. **Performance and Payment Bonds**

Contractor shall provide to the Town, prior to commencing the Work, a Performance Bond covering the full, faithful and complete performance of this Contract, and a Payment Bond covering full, faithful and complete payment of all obligations arising under this Contract. The Performance Bond and the Payment Bond shall incorporate by reference and be deemed to include all of the agreements and obligations of Contractor under this Contract, including, but without limitation, specific undertaking of the Surety to pay any Liquidated Damages hereunder, as well as any obligations as provided in the bidding requirements or specifically required in any of the Contract Documents related to this Contract. "Conditional" Payment Bonds pursuant to Section 713.20 of the Florida Statutes are not acceptable and will not meet the requirements of this paragraph. The Surety must be a surety licensed to write Performance and Payment Bonds meeting these requirements in Florida. For reasonable cause shown, the Town shall have the right to reject Contractor's Surety and require the Performance Bond and Payment Bonds to be issued by another surety. The Performance Bond shall remain in full force and effect for at least one (1) year after the date of Completion. **It is the Contractor's obligation to record the Payment and Performance Bond(s) among the Public Records of Palm Beach County, Florida and shall provide the Town with a certified copy of the bond(s) before commencement of work. Proof of recordation must be submitted to the Town prior to issuance of a Purchase Order. One (1) set of originals is required.**

Performance and Payment Bonds are required only for contracts valued greater than \$200,000

By selecting **Yes**, Respondent acknowledges that they have read and agree with the term above.

Yes/No response Mandatory Requirement

- **Yes**

- **No**

MR missed

RIO-BAK CORPORATION:

- Yes

1.2.11. **Liquidated Damages**

Contractor is aware of Town's requirement that the Work achieve timely Completion, time being of the essence. Town and Contractor recognize and hereby acknowledge the difficulty and uncertainty of computing the damages that would be realized by Town in the event the Completion is not timely achieved. Town of Palm Beach adopted the schedule of liquidated damages prepared by Florida Department of Transportation, FDOT. It is therefore agreed by Town and Contractor, that the Contractor and the Contractor's surety, shall be liable to and shall pay Town **liquidated damages per FDOT schedule attached, for each calendar day** after the date on which Completion was to have been achieved (including any Time Extension in approved, written Change Order(s) until Completion of the Work is achieved. In the event Contractor is terminated by reason of default prior to Completion being achieved, any liquidated damages shall continue to accrue and be charged against Contractor until Completion is achieved.

By selecting **Yes**, Respondent acknowledges that they have read and agree with the term above.

Yes/No response Mandatory Requirement

- **Yes**

- **No**

MR missed

RIO-BAK CORPORATION:

- Yes

1.2.12. **Drug Free Workplace**

Please submit a **drug free** form by using attached fillable PDF form.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK DRUG-FREE WORKPLACE\(344118\).pdf](#)

1.2.13. **Scrutinized Vendor Form**

Complete the attached **scrutinized vendor** form and upload for review.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK SCRUTINIZED\(344121\).pdf](#)

- 1.2.14. **Conflict of Interest**
Complete the form attached and upload for review.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK CONFLICT\(344125\).pdf](#)

- 1.2.15. **Disadvantage Business Enterprise**
Complete the form attached and upload for review.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK DBE\(344127\).pdf](#)

- 1.2.16. **Debarment**
Complete the form attached and upload for review.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[DEBARMENT CERT\(344126\).pdf](#)

- 1.2.17. **Anti-Lobbying Certification Form**
Complete the attached **Anti-Lobbying** form and upload for review.
Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[RIO BAK ANTI LOBBYING\(344122\).pdf](#)

- 1.2.18. **E-Verify**
Proposer warrants and represents that it is in compliance with section 448.095, Florida Statutes, as may be amended, and that it: (1) is registered with the E-Verify System (E-Verify.gov), and beginning January 1, 2021, uses the E-Verify System to electronically verify the employment eligibility of all newly hired workers; and (2) has verified that all its proposer workers, subcontractors performing the duties and obligations of this CONTRACT are registered with the E-Verify System, and beginning January 1, 2021, uses the E-Verify System to electronically verify the employment eligibility of all newly hired workers.

Complete the form attached and upload for review.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[E VERIFY\(344130\).pdf](#)

1.2.19. **State Registration**

Any company submitting a bid in response to this Solicitation should either be registered or have applied for registration with the Florida Department of State in accordance with the provisions of Chapter 607, Florida Statutes. A copy of the registration/application may be required prior to award of a contract.

If you have already registered with the State of Florida, please select **Yes** and upload evidence of this registration.

If you are not registered, please select **No** and upload a statement of intent to acquire this registration.

Yes/No response

- **Yes** - triggers
- **No** - triggers

RIO-BAK CORPORATION:

- Yes

Conditional question when answer is Yes:

Upload evidence of registration with the State of Florida.

Document upload

RIO-BAK CORPORATION:

[RIO BAK STATE OF FLORIDA\(344110\).pdf](#)

1.2.20. **SAM Registration**

An order/contract shall not be made to parties listed on the government-wide exclusions set forth in the System for Award Management ("SAM") (found at www.sam.gov), which contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority. By submission of an offer, the offeror acknowledges the requirement that a prospective awardee shall be registered in the SAM database prior to the award, during performance, and through final payment of any contract, basic agreement, basic ordering agreement, or blanket purchasing agreement resulting from a solicitation.

If you have already registered with SAM, please select **Yes** and upload evidence of this registration.

If you are not registered, please select **No** and upload a statement of intent to acquire this registration.

Yes/No response Mandatory Requirement

- **Yes** - triggers
- **No** - triggers

RIO-BAK CORPORATION:

- Yes

Conditional question when answer is Yes:

Upload evidence of registration with System for Award Management ("SAM")

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[riobak sam\(344111\).pdf](#)

1.2.21. **Protest Procedures**

Please respond to this question by submitting fillable PDF form attached to acknowledge receipt of our Protest Procedure.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[riobak protest\(344123\).pdf](#)

1.2.22. **Minimum Qualifications**

Bidder shall provide adequate information with its bid to demonstrate that it satisfies the following minimum as set forth below. The Town will consider what types of experience the bidder has when making a determination of award. All decisions of the Town are final.

The bidder shall provide information with its bid showing that it has relevant experience and qualifications to successfully complete this project within the specified project time frames.

The bidder, with its bid, must demonstrate successful performance with respect to projects comparable in type, size, complexity, and scheduling as provided for in this invitation to bid. The bidder shall demonstrate that it has successfully completed a minimum of five (5) years experience with municipal contracts.

Please provide following:

Provide Project Specific Information in Bid Form, including the following:

1. Name of Project
2. Name of Owner and Project Locations
3. Description of Project
4. List elements of the project
5. Contact name, telephone number, fax number, email address
6. Project duration including start and end dates
7. Contract dollar amount
8. Description of any change orders (time, money, etc.)

Note: Please upload one (1) minimum qualification form per project completed.

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[min qual rio-bak with attachment\(344119\).pdf](#)

1.2.23. **Past Disputes**

Please provide a list of all lawsuits against the company relating to a contract entered into by the company where the company was found by a court of competent jurisdiction to be at fault.

- List all construction contract arbitration related demands filed by, or against the Contractor in the past five (5) years, and identify the nature of claim, the amount in dispute, the parties and the ultimate resolution of the proceeding.
- Attach a list of any litigation or disputes within the past five (5) years.
- Attach a list of any Contract Terminations (for cause or convenience) within the past five (5) years.

Past disputes shall not disqualify a company from consideration from this Bid

Document upload Mandatory Requirement

RIO-BAK CORPORATION:

[past disputes non-applicable\(344129\).pdf](#)

1.2.24. **Price Validation**

Respondent acknowledges that the price should be valid for 120 days.

Yes/No response Mandatory Requirement

- **Yes**
- **No**
MR missed

RIO-BAK CORPORATION:

- Yes

Payment

Payment will be made by the Town after commodities/services have been received, accepted and properly invoiced as indicated in contract and/or order. Invoices must bear the purchase order number. Terms of payment are net 30 days after services have been completed and accepted. Invoice must reflect purchase order number.

The Town of Palm Beach shall pay invoices via either direct payments (ACH) or purchasing card (PCard) with the goal of achieving a greener footprint. Awarded contractor needs to send the completed ACH Authorization Form as soon as Contract is executed or Purchase Order issued.

[ACH Authorization Form\(318330\).pdf](#)

1.3. Addenda Acknowledgement

Group - 1 Questions - 1/1

1.3.1. Solicitation Addendum(s) will be added to this section if any are issued. The Addendum document will contain all information issued as an Addendum to the solicitation, and will become part of the solicitation.

Proposers are required to acknowledge they did review and understand Addenda(s) issued.

Yes/No response Mandatory Requirement

- Yes
 - No
- MR missed

RIO-BAK CORPORATION:

- Yes

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 048-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Change Order to Jacober Creative Design and Marketing Services in the Amount of \$50,000 for a Total Purchase Order Value of \$188,000.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 048-2022**

Information for Town Council Meeting on April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

VIA: Jane Le Clainche, CPA, Director of Finance

FROM: Dean Mealy, II CPPO Town Purchasing Manager

RE: Resolution Approving Change Order to Jacober Creative Design and Marketing Services in the Amount of \$50,000 for a Total Purchase Order Value of \$188,000;
Resolution No. 048-2022

DATE: March 30, 2022

STAFF RECOMMENDATION

Staff recommends Town Council approve a Change Order to Jacober Creative Design and Marketing Services in the Amount of \$50,000 for a Total Purchase Order Value of \$188,000.

SUMMARY EXPLANATION/BACKGROUND

When the award was made to Jacober Creative Design and Marketing Services in 2020, the authorization for FY22 had failed to include a Public Relations Outreach line item. Jacober Creative Design and Marketing Services has been used to market the new Marina. The requested change order will add the funds and provide the ability to source the needed services of photography and video.

The request for the additional funds to Jacober Creative Design and Marketing Services will provide for a single source provider as the marina marketing campaign continues to expand in the market place.

FISCAL IMPACT/FUNDING SOURCE

The funding for this program is from the Marina Enterprise Fund.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney.

RESOLUTION NO. 048-2022

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
APPROVING A CHANGE ORDER TO JACOBBER CREATIVE
DESIGN AND MARKETING SERVICES IN THE AMOUNT
\$50,000 FOR A TOTAL PURCHASE ORDER VALUE OF \$188,000**

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. 048-2022, approving a Change Order to Jacobber Creative Design and Marketing Services in the amount of \$50,000 and establishing a total purchase order value of \$188,000.

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 12th day of April, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 049-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing a Purchase Order to W.F. Baird & Associates in the Amount of \$19,360, and Establishing a Task Budget of \$28,000 for Extended Construction Administration Services Associated with the Town Marina Project.

Presenter

Dean Mealy, Purchasing Manager

ATTACHMENTS:

- ▣ **Memorandum dated March 29, 2022, from Dean Mealy, Purchasing Manager**
- ▣ **Resolution No. 049-2022**
- ▣ **Baird Proposal**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

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 Purchase Order to W.F. Baird and Associates for Construction Administrative Services for Town Marina Project in the Amount of \$19,360 and Establish a Task Budget of \$28,000
Resolution No. 049-2022

DATE: March 29, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 049-2022 for a purchase order to W.F. Baird and Associates for Construction Administrative Services for Town Marina Project in the amount of \$19,360 and establish a task budget of \$28,000.

WHY THIS ACTION IS REQUIRED

The Town Marina Project included Construction Administration Services (CA) being provided by W.F. Baird & Associates, and the authorized budget is nearly 100% expended for those services. The close-out of the project is nearly complete, but a few remaining punch list and warranty items are ongoing and will continue. For instance, supply chain issues delayed the delivery of some camera equipment that is expected to arrive and be installed in the next month or so. There is a need for additional services from the consultant, for ongoing assistance beyond the original scope of services. The consultant provided a proposal for those extended scope of services in the amount of \$19,360. One of the important ongoing tasks will be the periodic monitoring of the floating docks, and addressing inspection and maintenance as part of an extended warranty that was negotiated with Bellingham Marine.

Town staff recommends that the Town Council approve Resolution No. 049-2022 to authorize the consultant's ongoing assistance. A small contingency is included in the task budget of \$28,000.

FUNDING/FISCAL IMPACT

Funding for this item will be from the Town Marina Project budget. Funds balance remaining after this task approval will be \$989,089.28.

PUBLIC WORKS REVIEW

This item has been reviewed by 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: H. Paul Brazil, P.E., Public Works Director
Eric Brown, P.E., Assistant Public Works Director
Jason Debrincat, P.E., Senior Project Engineer

RESOLUTION NO. 049-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING A PURCHASE ORDER TO W.F. BAIRD & ASSOCIATES IN THE AMOUNT OF \$19,360, AND ESTABLISHING A TASK BUDGET OF \$28,000 FOR EXTENDED CONSTRUCTION ADMINISTRATION SERVICES ASSOCIATED WITH THE TOWN MARINA PROJECT.

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 in the amount of \$19,360 to W.F. Baird & Associates, for construction administration services associated with the Town Marina Project, and establishing a task budget of \$28,000.

Section 2. The Town Manager is hereby authorized to execute a purchase 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 12th day of April 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member



W.F. Baird & Associates Ltd.

Office | 5014 NW 24th Circle, Boca Raton, FL 33431, USA
Phone | +1 561 400 7820 Email | gthomson@baird.com

Eric Brown, PE
Asst. Public Works Director
Town of Palm Beach
951 Old Okeechobee Road
West Palm Beach, FL 33401

via email to EBrown@TownofPalmBeach.com

March 25, 2022

Dear Eric,

Reference # 12717.300.P5.Rev0

RE: PROPOSAL FOR ONGOING WARRANTY ASSISTANCE BEYOND ORIGINAL SCOPE OF SERVICES

Per your e-mail dated March 23, I am submitting this proposal to the Town of Palm Beach to assist with ongoing assistance related to the Town of Palm Beach Marina.

The marina successfully opened for business on schedule with the first boats arriving on November 1, 2021. However, some minor items are outstanding due to supply chain issues and Baird has continued to provide assistance to address punch list items. The Town's Dock Master has requested that the contractors (Bellingham Marine and MLCI) address some of these items in May to minimize disruption to marina operations (slight tilt to some floats, and offset between floats). Baird will coordinate with the Contractors to confirm this work is performed correctly and meet's the Town's and marina patrons' expectations.

General supply chain issues have caused a delay in the install in some of the cameras. There are ongoing discussions about extracting this work from the main contract in order to facilitate closure of the completed work. This will require additional contracting coordination, review and pay recommendations.

There are some items that require periodic observation and documentation to facilitate ongoing marina operations. It is expected that some of these, such as ladder floats and electrical fuses, will be handled by the Dock Master and Town staff. Baird will document longer term items such as any float degradation due to alligator cracking, concrete cracking or degradation beyond that expected under normal usage. An assessment of the floats will also be performed in conjunction with Bellingham Marine, including listing of floats and potential tripping hazards between floats. Baird will coordinate with Bellingham to ensure conformance with the maintenance required under the warranty provisions of their contract. Some of these activities will require the removal of wear deck cladding, realignment of walers and floats, tightening of the thru-rods, and replacement of the cladding. Baird will review this work to determine compliance with the bid plans and specifications and original, post-construction condition.

It is proposed to provide an annual survey each year for the next two years to document changes to the condition of the marina dockage. This will be performed in February to allow for notification of Bellingham

www.baird.com

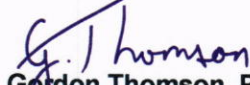
Marine to perform work during the summer when the marina is less busy, which minimizes interruptions to operations.

Baird will also be available for periodic assistance to the Town if/as items arise.

The cost of these services is \$19,360.00. The work will be performed on a time and materials, not to exceed basis. A breakdown of hours and rates is attached.

Please call me if you have any questions.

Kind regards,



Gordon Thomson, PE, D.CE | Associate Principal

Baird & Associates

E: gthomson@baird.com

M: (561) 400-7820

Cc: Jason Debrincat

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 053-2022 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.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum Dated April 6, 2022, from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 053-2022**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Request for Community Project Appropriations and update on the American Recovery Act Funding
Resolution No. 053-2022

Date: April 6, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council approve Resolution No. 053-2022 supporting and approving the Town of Palm Beach applications for funding from the Community Project Program.

GENERAL INFORMATION

Congresswoman Lois Frankel has reached out to local governments and non-profits to submit applications for projects to fund through Community Project Funding. Each member of Congress may request funding for up to 15 Community Projects through all 12 appropriation bills. We are preparing applications for major repairs to the sand transfer plant and for public safety surveillance infrastructure. Her office suggests Resolutions from local governments to support these projects. The applications are due on April 15th.

FUNDING/FISCAL IMPACT

The application packages and project cost estimates are currently being prepared.

TOWN ATTORNEY REVIEW

The Town Attorney has previously reviewed and approved a similar Resolution for legal form and sufficiency.

cc: Jay Boodheshwar, Deputy Town Manager
Paul Brazil, Public Works Director
Nicholas Cristo, Police Chief

RESOLUTION NO. 053-2022

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.

WHEREAS, the Congress of the United States has approved Community Project Funding for projects for local governments and nonprofits; and

WHEREAS, the Town of Palm Beach has a need for major repairs to the Sand Transfer Plant; and

WHEREAS, the Town of Palm Beach has a need for additional surveillance infrastructure for public safety; and

WHEREAS, the Town of Palm Beach is submitting these projects to Congresswoman Lois Frankel for potential funding through Community Project Funding appropriations.

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. The Town Council hereby supports and authorizes the submittal of the requests for funding for the repairs at the sand transfer plant and additional surveillance infrastructure.

Section 3. This Resolution shall be provided to Congresswoman Lois Frankel to include with the Town of Palm Beach applications for funding.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of April 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Consent - Other

Agenda Title

Request for Approval of Payment under Town's Supplemental Life Insurance Program

Presenter

Gillian Barth, Director of Human Resources

ATTACHMENTS:

- ▣ **Memorandum dated March 23, 2022, from Gillian Barth, Director of Human Resources**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Gillian Barth, Director of Human Resources

Re: Request for Approval of Payment under Town's Supplemental Life Insurance Program

Date: March 23, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council approve a payment of \$49,200 from the Health Insurance Fund Contingency account to his sister, Ms. Anna Marie Stanley, as appointed personal representative of the estate and beneficiary of the Town's supplemental life insurance program.

GENERAL INFORMATION

As part of the benefit improvement suggested in the WMS study conducted in FY2005, staff proposed offering life insurance for all employees in the amount of \$100,000. Thankfully, it is a rare occurrence that an employee dies while still in service with the Town. Therefore, it was decided by Town Council to self-insure the program rather than purchase a fully insured package at an additional approximate cost of \$55,500 per year. This program is self-insured for the difference between the employee's salary and \$100,000 rather than paying on-going additional cost for purchased insurance.

On September 14, 2021, Mr. Ives Chavez Jr., the Sanitation Supervisor within the Public Works Department unexpectedly passed away. Ives was a new and valued member of our team.

The differential between Mr. Chavez's salary and \$100,000 is \$41,000. We must withhold Federal Tax on this distribution in the amount of 20% and report it as income on a 1099R form. In keeping with past practice, and in order to ensure that Ms. Stanley receives the full \$100,000 that the Town Council intended, we will "gross up" the differential from \$41,000 to \$49,200 to cover the tax payment.

FUNDING/FISCAL IMPACT

The cost to the Town for the supplemental life insurance payment to Ms. Stanley is \$49,200. Funding for the payment will come from the Health Insurance Fund Contingency Account.

GB/jj

cc: Paul Brazil, Director of Public Works
Jane Le Clainche, Director of Finance

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Consent - Other

Agenda Title

Signature Requirements for Town Resolutions

Presenter

Jay Boodheshwar, Deputy Town Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 1, 2022, from Jay Boodheshwar, Deputy Town Manager**
- ▣ **Excerpt from May 8, 2018, Town Council Meeting Minutes**

TOWN OF PALM BEACH

Information for Town Council Meeting on April 12, 2022

TO: Mayor and Town Council
VIA: Kirk Blouin, Town Manager
FROM: Jay Boodheshwar, Deputy Town Manager
RE: Signature Policy for Council Approved Resolutions
DATE: April 1, 2022

STAFF RECOMMENDATION

Staff recommends that Town Council rescind the policy it adopted on May 8, 2022, requiring only the Mayor and Town Clerk to sign resolutions and revert to its previous practice of requiring signatures from all six elected officials and the Town Clerk.

GENERAL INFORMATION

At the May 8, 2018, Town Council meeting, the council approved a recommendation of the Town Clerk to only require the signatures of the Mayor and Clerk on resolutions. See attached minutes. This action was approved for perceived efficiency purposes. Upon further review, staff believes the efficiency that was realized was negligible. Further, staff believes that resolutions signed by all the elected officials may carry more weight when said resolutions are designed to advocate for an action or influence other parties (e.g., State Legislature).

Attachment

Cc: John Randolph, Town Attorney
Pat Gayle-Gordon, Acting Town Clerk
Department Directors

vii. Barbara C. Sidell - 23 Sloan's Curve Dr. (PCN: 50-43-44-11-07- 008-0050)
TIME CERTAIN: 2:00 PM

Town Attorney Randolph provided an overview of the appeal process as it relates to Section 90-49 of the Town Code.

Town Clerk Dominguez swore in the witnesses providing testimony.

Attorney O'Neill presented his appeal on behalf of the residences at Sloan's Curve. He challenged the Town on the cost assessment methodology applied to the above referenced properties for the Townwide undergrounding project.

Steve Stern, Undergrounding Project Manager, presented the Town's position to the appeal.

Former Town Manager Tom Bradford, 44 Chestnut Trail, provided the reasons for not granting the appeal. He reported that no errors were made in the application of the methodology to the individual properties and that the challenge to the methodology was not met within the required period.

Discussion ensued regarding the Raftelis Report, fairness and consistency in the assessments, similar neighborhoods with the same assessment program, the external benefit unit (EBU) assigned with the inclusion of the switch boxes, the applicability of the appeal as it pertains to the methodology itself and whether there was an error in the cost apportionment to the special assessment.

Motion was made by Council Member Lindsay, and was seconded by Council President Pro Tem Zeidman, to deny the appeal and uphold the Town Manager's decision in applying the apportionment method of the special assessment. On roll call, the motion carried 4 to 1 with Council Member Crampton dissenting.

B. New Business

1. Signature Policy for Resolutions and Ordinances.
Kathleen Dominguez, Town Clerk

Town Clerk Dominguez provided an overview of the proposed changes to the signature policy for adoptive legislation.

Town Attorney Randolph informed the Council that other municipalities have policies that require all elected officials to sign Ordinances, but only require the presiding officer and clerk to sign Resolutions.

Motion was made by Council Member Crampton, and was seconded by Council Member Araskog, to proceed with preparing the documents for adoptive legislation in the following manner:

- Resolutions are to be signed by the Mayor and attested by the Town Clerk after the meeting adjourns or during a recess.
- Ordinances are to be signed by each elected official and attested by the Town Clerk after the meeting adjourns or during a recess.

On roll call, the motion carried unanimously.

2. Discussion regarding the Town Council Meeting Schedule for August and September.

Danielle H. Moore, President

Discussion ensued regarding combining the August Town Council meetings and rescheduling the second budget hearing.

Motion was made by Council Member Crampton, and was seconded by Council Member Lindsay, to schedule a joint Town Council Meeting for Regular and Development Review Matters on August 15, 2018. On roll call, the motion passed unanimously.

Motion was made by Council Member Lindsay and was seconded by Council Member Araskog, to reschedule the second budget hearing for Tuesday, September 18, 2018 at 5:01 p.m., pending no other conflicts. On roll call, the motion passed 4 to 1, with Council Member Crampton dissenting.

3. Approve Request by Florida Power & Light to Intermittently Close an East Bound Lane of Royal Poiciana. – *Deferred to a future meeting*
H. Paul Brazil, P.E., Director of Public Works

C. Matters Pulled From Consent Agenda:

1. RESOLUTION NO. 64-2018 A Resolution of the Town Council of the Town Of Palm Beach, Palm Beach County, Florida, approving the Selection Committee Recommendation for RFP 2018-16 IT Consulting Services to Three Proposers; Presido Networked Solutions LLC, Sentinel Technologies Inc. and Saalex Corporation, and Authorizing the Town Manager to Execute the Agreements on Behalf of the Town with the Top Three Ranked Firms; and Approve Annual Budget Of \$107,000 For Fiscal Year 2018 And A Five Year Proposed Option up to \$535,000 With The Three Proposers, Subject to Annual Town Council Review And Authorization.

Jay Boodheshwar, Deputy Town Manager

Motion was made by Council Member Araskog, and was seconded by Council President Pro Tem Zeidman, to approve Resolution No. 64-2018. On roll call, the motion passed unanimously.

2. RESOLUTION NO. 66-2018 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida adopting the Master Plan of the Town of Palm Beach Docks and Accessory Structures; and providing an effective date.

Beth Zickar, Director of Recreation

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Consent - Other

Agenda Title

Temporary Usage of Quadrille Boulevard Parcel

Presenter

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

ATTACHMENTS:

- ▣ **Memorandum dated March 30, 2022, from H. Paul Brazil. P.E., Director of Public Works**
- ▣ **Kast Construction Letter**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council
VIA: Kirk W. Blouin, Town Manager
FROM: H. Paul Brazil, P.E., Director of Public Works
RE: Temporary Usage of Quadrille Boulevard Parcel
DATE: March 30, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council review the request for use of a Town-owned parcel in West Palm Beach for use by a third party, and provide direction on whether the request will be considered. If details of an agreement can be worked out, it is recommended that the Town Manager be authorized to pursue such an agreement.

GENERAL INFORMATION

One of the Town-owned parcels located in West Palm Beach is adjacent to a construction site (Quadrille Boulevard & Dixie Highway) where two (2) thirty (30) story towers are being built. The construction manager for that project (Kast Construction) has approached the Town regarding the use of our adjacent parcel, for temporary construction trailer, parking, etc. associated with that ongoing work. Such use of the parcel would involve permitting through the City of West Palm Beach, and drafting a hold-harmless agreement between the Town and the third party. Subject to successful accomplishment of those pre-requisites, staff is seeking Town Council guidance or direction on whether they would concur with such a temporary use of the Town-owned parcel. At this point, the subject of compensation or lease amount has not been discussed or negotiated. It is recommended that the Town Manager be authorized to negotiate any final terms or conditions, if Town Council concurs.

The duration of use by the third party would be for the period of construction for the two (2) towers, which is anticipated to be complete by December 2023. The Town's use of the parcel has historically been as a debris-management site for hurricane recovery operations. If temporary use of the parcel is granted, then at least a portion of it would not be available as a debris-management site.

FUNDING/FISCAL IMPACT

There are no funding impacts at this time, as costs would be borne by the third party requesting use of the parcel. Consideration of any revenue or compensation to the Town for use of the parcel has not been determined yet.

TOWN ATTORNEY REVIEW

This item has been reviewed by the Town Attorney, who would be involved in drafting the agreement.

Attachments

cc: John C. Randolph, Town Attorney

March 31, 2022

Town of Palm Beach
360 S County Rd
Palm Beach, FL 33480

Attn: Town Council

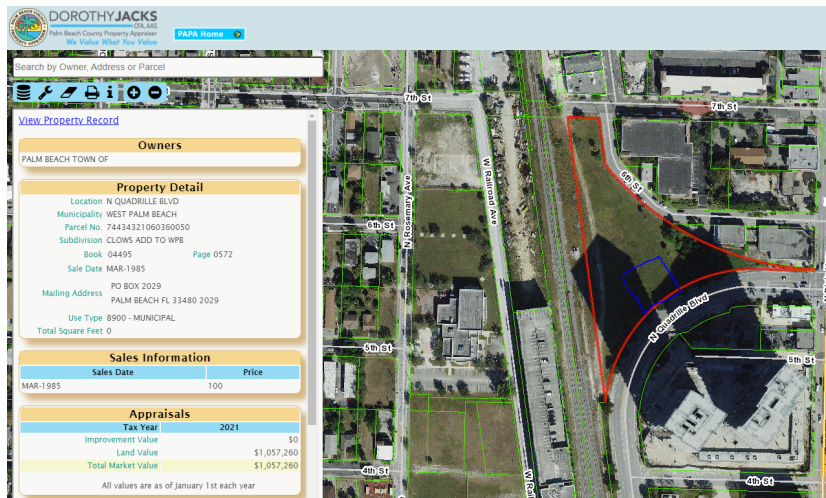
Re: Request to Utilize Parcel 74434321060360050, N Quadrille Blvd, West Palm Beach, 33401

Town Council,

On behalf of KAST Construction, located at 701 Northpoint Pkwy, Suite 400, West Palm Beach, FL 33407, we respectfully request the Town of Palm Beach's permission to temporarily utilize the parcel identified on PAPA's website as "Parcel 74434321060360050, N Quadrille Blvd, West Palm Beach, FL 33401" for erection of a temporary construction trailer compound during the duration of the adjacent One West Palm construction project located at 550 N Quadrille Blvd, West Palm Beach, FL 33401. The project construction duration is currently active and is anticipated to conclude on or around December 2023.

KAST would utilize approx. 200' x 200' of this large parcel for a 60' x 56' construction trailer and project manager civilian vehicle team parking. The area would be fenced in, screened from street view, and locked during non-business hours. No ground penetration with the exception of trailer hurricane tiedown stakes would be required. KAST would permit the trailer as per City of West Palm Beach requirements. KAST is willing to entertain a lease amount payable to the Town of Palm Beach for the consideration of this request. KAST would also be willing to indemnify the Town of Palm Beach against matters arising during the duration of our utilization of the parcel. KAST understands that the Town of Palm Beach may utilize the balance of the site for emergency use such as hurricane recovery and/or revoke permission during this time if the property is sold or repurposed. KAST would request 30 days' notice to demobilize if necessary. KAST would also return the site to original condition upon demobilization of the project trailer compound.

Please see below illustration of proposed project trailer compound. Thank you for your consideration of our request.



Sincerely,

Ryan Tempone

Digitally signed by Ryan Tempone
DN: C=US,
E=rtempone@kastbuild.com,
O=KAST Construction, OU=Senior
Project Manager, CN=Ryan Tempone
Date: 2022.03.31 11:25:00-04'00'

Ryan Tempone
Senior Project Manager
KAST Construction
(561) 248-7058
rtempone@kastbuild.com

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Board/Commission Annual Report

Agenda Title

Annual Report of the Architectural Commission (ARCOM)

Presenter

Jeffery W. Smith, Chair

ATTACHMENTS:

- ▣ **Memorandum Dated March 31, 2022 from Wayne Bergman, Director of Planning, Zoning and Building**
- ▣ **2021 ARCOM Annual Report**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

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

Re: 2021 Annual Report - Architectural Commission (ARCOM)

Date: March 31, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council hear the presentation of the Annual Report for 2021 by Mr. Jeff Smith, Chairman of the Architectural Commission (ARCOM).

GENERAL INFORMATION

Attached is a summary of the activities of ARCOM for the past year. Mr. Jeff Smith, the Chairman of ARCOM, is prepared to address the Town Council with additional comments regarding the Commission's activities, and to answer any questions.

Attachment

cc: Jeff Smith, Chairman, Architectural Commission
Members, Architectural Commission (ARCOM)
James Murphy, Asst. Director of Planning, Zoning & Building

ARCOM Commission

Report of Activities for 2021 Calendar Year

In 2021, the Architectural Review Commission was comprised of 10 members (7 regular members and 3 alternates):

Two regular members who are licensed architects:

- Jeffrey Smith
- Thomas Kirchhoff

One alternate member who is an architect:

- Richard Sammons

One regular member is a certified Master Gardner:

- John David Corey

Attendance by Commissioners:

- The 2021 attendance was impacted by the virtual platform provided through Zoom during the COVID-19 pandemic. There were a total of 6 absences by Commission members (4 Excused and 2 Unexcused). In addition, many of the meetings were conducted as hybrid - with members both in person and on Zoom.

Applications reviewed:

- 116 Minor Projects were submitted in 2021 (a 63% increase from the previous year)
- 91 Major Projects (a 12% increase from the previous year)
- 167 Projects were deferred by either an applicant or ARCOM (a 215% increase from the previous year)
- 605 Applications were approved at Staff Level
- 115 Staff Level Applications were denied by Staff and sent to ARCOM for review.

Additional projects & accomplishments:

- In 2021 the Development Review process was unveiled early in the year and launched in September. The new process streamlined the application process for both ARCOM and LPC as well as allowed the Planning, Zoning and Building Department to perform comprehensive reviews on projects being presented to the Commission. For the first time, applications were reviewed for sufficiency, design, and zoning compliance.
- The department had a new team of Staff that including a Planner II, a Zoning Technician, and a Historic Preservation Planner to help facilitate ARCOM review.

The Commissioners remain enthusiastic and engaged in their volunteer service to the Town and look forward to the continued work of ensuring the high quality of development and redevelopment within the Town.

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Committee Reports

Agenda Title

Report of the Business and Administrative Committee Meeting Held on March 11, 2022

Lew Crampton, Chair

1. Recommendation to Implement Additional 30-Minute Parking Spaces on the 200 and 300 Blocks of Worth Avenue, and the 200 Block of South County Road

Jay Boodheshwar, Deputy Town Manager

Presenter

ATTACHMENTS:

- ▣ **March 11, 2022, Business and Administrative Committee Meeting Report**
- ▣ **Memorandum Dated April 1, 2022, from Jay Boodheshwar, Deputy Town Manager**
- ▣ **30-Minute Parking Map**



TOWN OF PALM BEACH

Town Clerk's Office

REPORT OF THE BUSINESS AND ADMINISTRATIVE COMMITTEE MEETING HELD ON MARCH 11, 2022

I. CALL TO ORDER AND ROLL CALL

The Business and Administrative Committee Meeting of March 11, 2022, was called to order at 9:30 a.m. On roll, call all Committee Members were found to be present.

II. PLEDGE OF ALLEGIANCE

Chair Crampton led the Pledge of Allegiance.

III. APPROVAL OF AGENDA

Motion was made by Member Lindsay and seconded by Chair Crampton to approve the Agenda. On roll call, the Motion passed unanimously.

IV. COMMUNICATIONS FROM CITIZENS

There were no communications from citizens.

V. REGULAR AGENDA

A. Old Business

1. Update on Worth Avenue Parking Matters and Discussion Regarding Additional Options to Further Improve Parking and Traffic Concerns
Jay Boodheshwar, Deputy Town Manager

Jay Boodheshwar, Deputy Town Manager, gave an update regarding the Worth Avenue parking issues. He reported that the short-term parking (30-minute) that was implemented seems to be working as planned in that it is creating quicker turnover, reducing the long-term parking that was normally used by employees and reducing traffic congestion. Staff has observed that there is still need for more short-term spaces and would like to recommend the addition of three (3) additional 30-minute spaces in each of the 200 and 300 blocks in 3-space sections. He also recommended that the current 6 space sections be broken into 3-space sections for more equitable distribution of short-term parking on the Avenue. Mr. Boodheshwar presented a diagram showing the spaces on the 200 and 300 blocks.

Member Lindsay expressed concern regarding commercial traffic on the Avenue.

Responding to Chair Crampton, Carla Marcote, Code/Parking Enforcement Specialist, Police Dept. explained the parking enforcement patrol process on Worth Avenue.

Public Comments

Richard Schlesinger, Owner of the Brazilian Court Hotel, spoke regarding the Town's Code relating to parking and stated that he would like to increase the parking capacity in the Hotel's lot using tandem/lift parking but the Town's Code does not allow it. He mentioned that the Town was allowing street parking on A1A for the users of the golf course.

Chair Crampton assured Mr. Schlesinger that the Committee would look at the possibility of allowing more parking at the hotel's lot as well as other lots in Town.

Responding to Member Lindsay, James Murphy, Assistant Director of PZB, spoke regarding the process for approving tandem parking. He stated that mechanical lifts are not approved for parking in Town.

Paul Thibeadeau, 205 Worth Avenue, spoke regarding parking on the 200 block of Worth Avenue.

Chair Crampton suggested that the recommendation to the Town Council should be to add three (3) additional parking spaces for a total of nine (9) on the 200 and 300 blocks and to spread out the existing six (6) 30-minute spaces to more adequately cover the 200 and 300 blocks on both sides of the street.

Motion was made by Member Lindsay and seconded by Chair Crampton to consider optimizing the equity of the 30-minute spaces on both north and south sides of the road and being sensitive to the actual uses in which they are in front of with an eye towards moving these short-term spaces towards where there are more retail and quick turn opportunities as opposed to where people are actually coming in for a longer, like office, use. On roll call, the motion passed unanimously.

Mr. Boodheswar stated that staff will continue to pursue the implementation of valet service on the 200 block and will request the Committee to consider expanding paid parking and prohibit the parking of non-delivery commercial vehicles on Worth Avenue. He further stated that the large trucks and vans do not fit into the parking spaces and occupy spaces that should be used by customers. He reported that the valet operators at 150 Worth Avenue and the Apollo lot operators were willing to work with Town staff to alleviate the parking on the Avenue by offering space to employees and the large trucks/vans

in the lots. He stated that there was inconsistent signage regarding the loading zones on the Avenue. This will be handled administratively by staff.

2. Update on Marina-Related Parking and Further Discussion Regarding Options for Minimizing Potential Adverse Impacts to Adjacent 400 Block Streets
Jay Boodheshwar, Deputy Town Manager

Jay Boodheshwar, Deputy Town Manager, reported that at the February 8, 2022, council meeting, the Town Council approved the Committee's recommendation for permit parking on the west side of South Lake Drive. The nine (9) spaces designated are in 3-space clusters after 4:00 p.m., weekdays and all day on weekends. There seems to be a lot more visitors/vendors/customers using the west side of the street. Although the marina is over 90% leased, some vessels are still not docked so we have not experienced the real demand for parking on the westside of the street and in the lots. Residents have reported that they are not seeing the usual number of vendors parked on the street. This could be due to parking being closer to the Marina.

Mr. Boodheshwar stated that there are ongoing conversations with the residents regarding encroachment of commercial activity due to operations at the marina. He stated that currently the 400 block has the following RPP spaces:

Brazilian Ave:	19 RPP spaces available; 16 two-hour spaces available 27 resident decals issued
Australian Ave:	21 RPP spaces available; 17 two-hour spaces available 12 resident decals issued
Chilean Ave:	17 RPP spaces available; 3 two-hour spaces available 24 resident decals issued
Peruvian Ave:	43 RPP spaces available; No 1 or two-hour spaces available 31 resident decals issued

Mr. Boodheshwar explained that there were different regulations on each street and referred to the map included in the backup. The regulations in the 400 blocks are as follows:

Brazilian Avenue

North side:	2-hour free parking (6 spaces); RPP: 9am-6pm, M-Sat (15 spaces)
South side:	2-hour free parking (10 spaces) RPP: 9am-6pm, M-Sat (4 spaces)

Australian Avenue

North side:	RPP: 24/7 (21 spaces)
South side:	2-hour free parking (17 spaces) Loading zone (1 space)

Chilean Avenue

North side: 2-hour free parking (3 spaces)
RPP: 9am-6pm, M-Sat (17 spaces)
South side: 1-hour free parking (19 spaces)
Loading zone (1 space)

Peruvian Avenue

North side: RPP: 8am-8pm, M-Sat (21 spaces)
South side: RPP: 8am-8pm, M-Sat (22) spaces)

Staff has been in contact with the Royal Park Homeowners Association who have stated that they are currently monitoring the parking situation and after the season they will poll their residents to get some feedback to better understand the impacts of parking and traffic. Chair Crampton stated that the Town welcomes any suggestions and will try to find more ways to make the parking situation better for the residents.

Member Lindsay commented regarding the number of RPP spaces available vs. the number of decals issued. Mr. Boodheshwar explained that the number of decals issued is not always indicative of the usage of parking spaces. Member Lindsay also commented on the regulations governing the different blocks. Responding to Chair Crampton's query regarding where valets are parking cars in the commercial areas of Town, Mr. Boodheshwar stated that would be handled at the next agenda item.

Public Comments

Lynne Foster, 424 Brazilian Avenue, presented two (2) proposals regarding the addition of five (5) RPP spaces and the reduction of sixteen (16) free parking spaces in the 400 block of Brazilian Avenue. She also referred to various signs along the street which can prove to be challenging to understand when trying to find a parking space.

Kiwi Hilliard, 325 S. Lake Drive, spoke regarding vehicles with different street parking placards and service vehicles parking in the RPP spaces on S. Lake Drive.

Carla Marcote, Parking/Code Enforcement Specialist stated that the parking placards are issued for specific blocks on a street to the residents who reside on that street.

Mr. Boodheshwar explained that service vehicles are only allowed to be in an RPP space when the resident they are servicing gives them a parking placard and they have to park in front of the residence. He stated that another sign will be installed to make it clearer where the resident only spaces are located.

B. New Business

1. Review of Evening Parking Space Utilization Studies
Jay Boodheshwar, Deputy Town Manager

Mr. Boodheshwar explained that the Parking Team carried out two (2) ten-day studies during the peak and off-peak seasons on several commercial/quasi-commercial streets.

The off-peak season study was conducted from September 1 through September 9, 2021 between 7pm and 9pm. He stated that the busiest spaces (over 50% occupied on at least 5 of the 10 days) were either paid metered (kiosk) spaces or one or two-hour free spaces. These spaces metered spaces were 100 blocks of Bradley Place, N. County Road and Peruvian Avenue and the 300 block of Peruvian Avenue. The one or two-hour free spaces included the 100 blocks of Bradley Place, Brazilian and Chilean Avenues, 200 block of Worth Avenue, 300 blocks of S. County Road, Sunset and Worth Avenues and the 400 blocks of Cocoanut Row and S. County Road.

The peak season study was conducted from January 10 through January 19, 2022 between 7pm and 9pm. The on-street usage was higher in the evening than during the off-peak season. The higher utilized areas included the RPP spaces on the 100 blocks of Chilean, Hammon and Peruvian Avenues and Main Street and Phipps Plaza; the metered spaces on the 100 blocks of Bradley Place, Hammon, N. County Road, 200 and 300 blocks of Peruvian; the one/two-hour free parking spaces on the 100 blocks of Bradley, Brazilian, Chilean, Hammon and Worth Avenues, 200 blocks of Royal Poinciana, Sunset and Worth Avenues, 300 blocks of S. County, Sunset and Worth and the 400 blocks of Cocoanut Row and S. County Road.

Member Lindsay commented that she would have liked to see the data graphically presented so that it would be easier to understand.

Chair Crampton queried if there were any problems with valets parking in the RPP spaces. Mr. Boodheshwar stated that the RPP spaces had different regulations regarding the enforced times and valets may be parking when the enforcement hours have expired. Member Lindsay stated that some residents park in free parking spaces to hold spaces for guests.

VI. ANY OTHER MATTERS

There were none.

VII. ADJOURNMENT

Motion was made by Member Lindsay and seconded by Chair Crampton to adjourn the Business and Administrative Committee meeting at 10:55 a.m. The Motion passed unanimously.

APPROVED:

Lewis S.W. Crampton, Chair

ATTEST:

Pat Gayle-Gordon, Acting Town Clerk

Date

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Recommendation to Implement Additional 30-Minute Parking Spaces on the 200 and 300 Blocks of Worth Avenue, and the 200 Block of South County Road

Date: April 1, 2022

STAFF RECOMMENDATION

Staff recommends the Town Council approve the proposed 30-minute parking regulation changes on the 200 and 300 blocks of Worth Avenue as outlined below and attached, which were recommended by the Business and Administrative Committee (BAC) for approval.

Staff also recommends the Town Council approve the proposed conversion of fourteen (14) 2-hour free parking spaces on the 200 block of South County Road to 30-minute free parking, as requested by the Police Department.

GENERAL INFORMATION

At the January 11, 2022, Town Council meeting, the conversion of twelve (12) 2-hour parking spaces to 30-minute spaces on the 200 and 300 blocks of Worth Avenue was approved and implemented shortly thereafter. This action was intended to promote quicker turnover and reduce traffic congestion to better accommodate shoppers seeking short-term parking. As expected, the new 30-minute spaces have proved successful in not only creating a quicker turnover of spaces on Worth Avenue, but the conversion from 2-hours spaces has reduced the availability of long-term parking that was routinely used by employees, thus freeing them up for customers instead.

At the March 11, 2022, BAC meeting staff provided some recommendations which we believe will further improve the short-term parking situation on Worth Avenue. As outlined on the attached map staff recommended, and the BAC endorsed, the addition of 6 more 30-minute spaces (3 on the 200 block and 3 on the 300 block) in 3-space sections. Staff also recommended, and the BAC endorsed, that the current 6 space sections be broken into 3-space sections to distribute these short-term parking opportunities more equitably on the Avenue.

Subsequent to the March 11 BAC meeting, the Police Department proposed the conversion of fourteen (14) 2-hour parking spaces on South County Road (between Royal Palm Way and Seaview Avenue) to 30-minute parking. The reason for their request is that many of the 22 total

spaces on this block are consistently used by beachgoers, thus minimizing the ability of customers visiting businesses and stores in this area to find on-street parking. Parking enforcement has advised that 42% of the parking citations issued in 2020 in this area were for overtime parking. In 2021 45% of the citations were for overtime parking and through March 2022, 38% of the citations were issued for the same reason.

As a point of information, staff is in the process of reviewing the currently loading zone areas and times and will adjust to create consistency throughout the Avenue. There are currently 8 loading zones on the 100, 200, and 300 blocks. Four of them are from 8:00 am – 10:00 am and the four others are from 8:00 am – 6:00 pm. Staff intends on making them all from 8:00 am – 6:00 pm, as deliveries are made throughout the day.

Attachment

cc: Carolyn Stone, Assistant Town Manager
Department Directors
Parking Committee

WORTH AVENUE

100 BLOCK



CURRENT REGULATIONS

North Side:

- Paid “ParkMobile” parking @ \$6/hr (9 spaces)
- 2-hour parking (5 spaces)
- 30-minute parking (4 spaces in GREEN)
- Loading zone (2 spaces)

South Side:

- Paid “ParkMobile” parking @ \$6/hr (7 spaces)
- 2-hour (20 spaces)
- Loading zone (1 space)

PROPOSED REGULATIONS (No changes)

200 BLOCK



CURRENT REGULATIONS

North Side:

- 2-hour (17 spaces)
- 30-minute (6 spaces in GREEN)
- Loading zone (1 space)

South Side:

- 2-hour (22 spaces)
- Loading zone (2 spaces)

PROPOSED REGULATIONS

North Side:

- Convert three (3) of the current 30-minute spaces back to 2-hour free parking
- Convert three (3) 2-hour free parking to 30-minute free parking in 3-space clusters
- Net difference of 0 additional 30-minute spaces (see YELLOW areas)

South Side:

- Convert three (3) 2-hour free parking to 30-minute free parking (see YELLOW area)

300 BLOCK



CURRENT REGULATIONS

North Side:

- 2-hour (18 spaces)
- 30-minute (6 spaces in GREEN)

South Side:

- 2-hour (18 spaces)
- Loading zone (2 spaces)

PROPOSED REGULATIONS

North Side:

- Convert six (6) of the current 30-minute spaces back to 2-hour free parking
- Convert six (6) 2-hour free parking to 30-minute free parking in 3-space clusters
- Net difference of 0 additional 30-minute spaces (see YELLOW areas)

South Side:

- Convert three (3) 2-hour free parking to 30-minute free parking (see YELLOW area)

SOUTH COUNTY ROAD

200 BLOCK



CURRENT REGULATIONS

East Side:

- 2-hour (18 spaces)

South Side:

- 2-hour (4 spaces)

PROPOSED REGULATIONS

East Side:

- Convert ten (10) of the current 2-hour spaces to 30-minute free parking (see YELLOW area)

West Side:

- Convert four (4) of the current 2-hour spaces to 30-minute free parking (see YELLOW area)

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Public Hearings

Agenda Title

RESOLUTION NO. 050-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Vacating and Abandoning an Existing Public Utility Easement within the Property Commonly Known as 248 Via Marila, in the Town of Palm Beach, Florida.

Presenter

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

ATTACHMENTS:

- ▣ **Memorandum dated March 17, 2022, from H. Paul Brazil. P.E., Director of Public Works**
- ▣ **Resolution No. 050-2022**
- ▣ **Application**
- ▣ **Notice to Owner & Adjacent Property Owners**
- ▣ **Legal Ad**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

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

RE: Authorization to Vacate and Abandon an Existing Public Drainage Easement
Located at 248 Via Marila, Palm Beach, Florida 33480
Resolution No. 050-2022

DATE: March 17, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 050-2022 authorizing the abandonment of an existing public drainage easement located at 248 Via Marila.

GENERAL INFORMATION

In accordance with Town Code of Ordinances, Chapter 106, Article IV, the owner of the property has made an application to abandon the public utility drainage easement at 248 Via Marila. The easement to be abandoned is shown as Exhibit A, Sketch and Legal Description of the proposed Resolution. An application fee of \$1,200 was received with the application for abandonment to cover direct costs and processing by the Town.

According to the Town of Palm Beach Public Utilities Map, the easement/pipe was abandoned in place in 1982 and the pipe was plugged. The easement is not being used and has not had any active facilities located in it for nearly 40 years. The existing drainage easement shown as Exhibit A is no longer deemed necessary by the Water Resources Division.

Information packages were sent to the 51 neighboring property owners within the 1948 Coral Estates Plat and within 300 feet of the easement to be abandoned via certified mail on March 28, 2022. To date, no responses have been received from the neighboring property owners. The abandonment request was also advertised prior to this Town Council meeting as required by Town Code.

This is an abandonment of an existing public drainage easement and no property is being gained by the owner. Therefore, a privilege fee is not applicable.

FUNDING/FISCAL IMPACT

There is no fiscal impact to the Town.

TOWN ATTORNEY REVIEW

This Resolution has been reviewed and approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Eric B. Brown, P.E., Assistant Director of Public Works
Patricia Strayer, P.E., Town Engineer
Craig Hauschild, P.E., Civil Engineer

RESOLUTION NO. 050-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, VACATING AND ABANDONING AN EXISTING PUBLIC UTILITY EASEMENT WITHIN THE PROPERTY COMMONLY KNOWN AS 248 VIA MARILA, IN THE TOWN OF PALM BEACH, FLORIDA.

WHEREAS, the owner of the land hereinafter described is planning on further developing 248 Via Marila with improvements that could potentially traverse the existing public utility easement; and

WHEREAS, all utility providers of said easement have agreed to the abandonment of the existing public utility easement; and

WHEREAS, the Town Council of the Town of Palm Beach does hereby find and determine that the drainage utility easement located on 248 Via Marila as described in Exhibit A attached is no longer necessary, does not serve any public purpose, nor is it necessary for public use; and

WHEREAS, the owner is responsible for all fees related to implementing the vacating and abandoning of the existing utility easement including recording fees.

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. The easements described and illustrated on Exhibit A, sketch and legal description for 248 Via Marila, are hereby vacated and abandoned.

Section 3. The Town Clerk is hereby authorized to advertise and record this resolution pursuant to law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of April 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

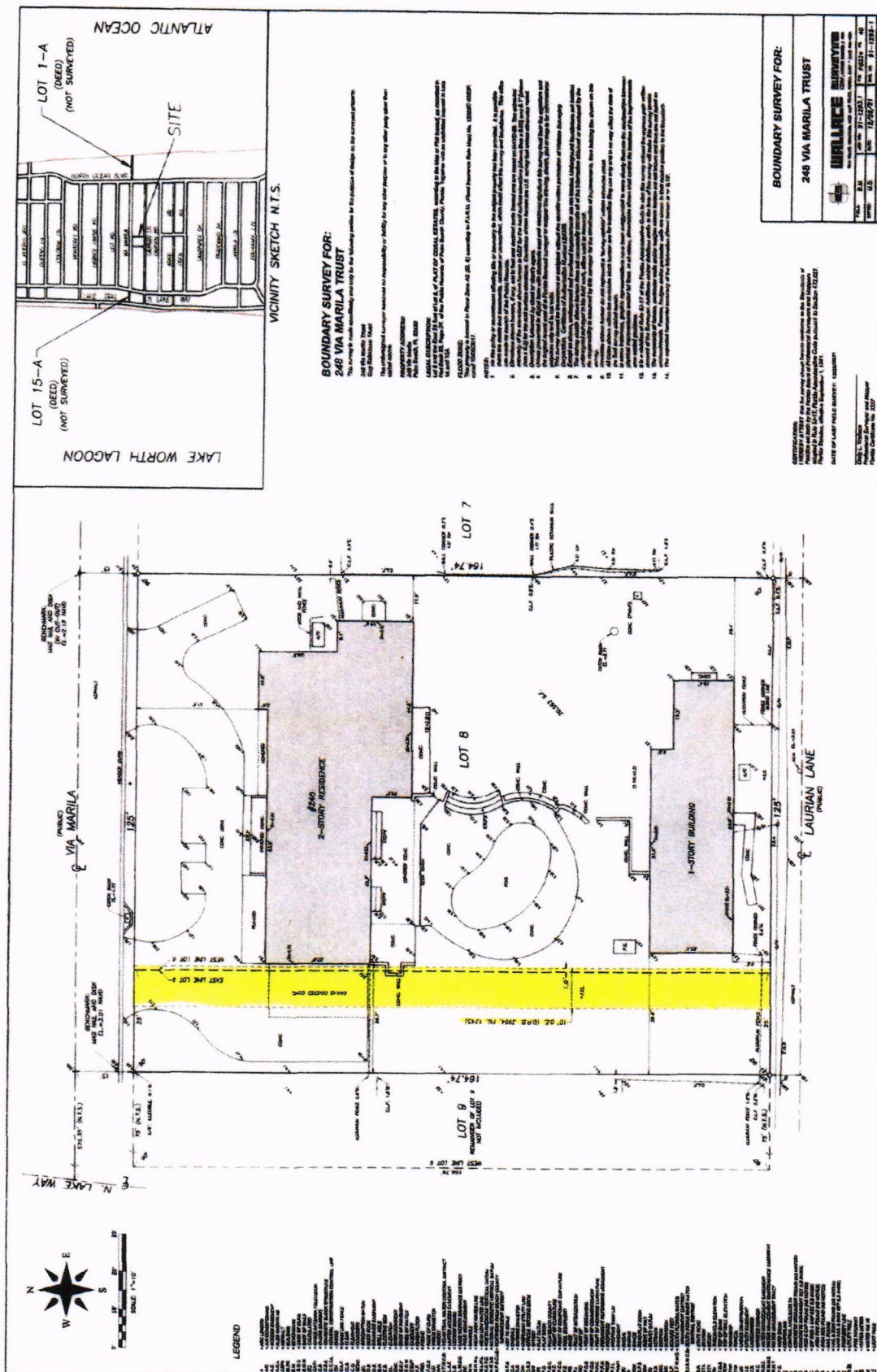
Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member



**TOWN OF PALM BEACH
ABANDONMENT OF DEDICATED PUBLIC PROPERTY
(RIGHT-OF-WAY AND EASEMENTS)**

**A pre-application meeting with the Public Works Department (Town Engineer) is required
prior to submission of application for abandonment of dedicated public property.**

Application Form

In accordance with "Town of Palm Beach Code of Ordinances, Chapter 106, Article IV. Vacation and Abandonment of Streets and Easements," please complete this application for Abandonment of Dedicated Public Property. Submit an application fee of \$1,200.00 and one original plus twenty (20) copies of the signed application to the Director of Public Works, Town of Palm Beach, 951 Okeechobee Road, West Palm Beach, FL 33401. A privilege fee of 100 percent of the total land value of the petitioned site may be required upon approval of the application by the Town Council, and a portion of the application fee may be credited towards the privilege fee.

1. APPLICANT'S NAME:

ADDRESS:

Guy Rabideau, as Trustee of the
248 Via Marila Trust u/a/d/ 9/13/2021

440 Royal Palm Way, Ste. 101
Palm Beach, Florida 33480

2. TYPE OF PUBLIC PROPERTY TO BE ABANDONED (Easement or Right-of-Way):

Platted Storm Sewer Easement between Lots 8 & 9 of Coral Estates per Plat Book 22, Page 27 of the Public Records of Palm Beach County (Attached as Exhibit "D")

3. PROPERTY ADDRESS:

248 Via Marila, Palm Beach, Florida 33480

(50-43-43-03-18-000-0080)

4. LEGAL DESCRIPTION OF PETITIONED SITE: (Provide legal description and a scaled map, drawing or plat showing the area involved and the location of the specific property of interest to be abandoned. Label as "EXHIBIT A")

The West 1 Foot of Lot 8 and the East 9 Feet of Lot 9, of PLAT OF CORAL ESTATES, according to the

map or plat thereof as recorded in Plat Book 22, Page 27 of the Public Records of Palm Beach County, Florida

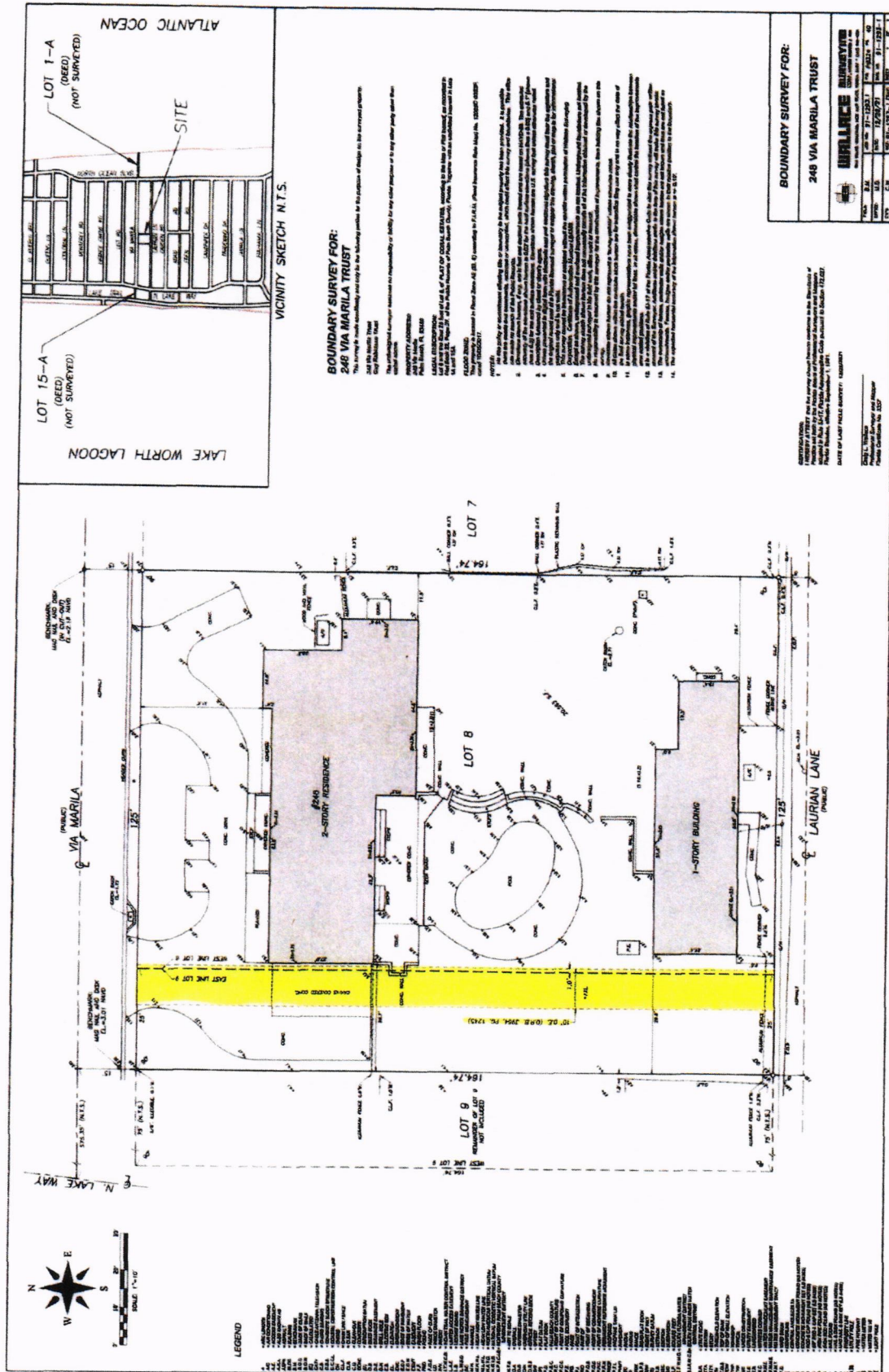
5. REASON FOR ABANDONMENT REQUEST: (Use additional sheets, if necessary, and label as "EXHIBIT B")

The subject property consists of Lot 8 and the East 25 feet of Lot 9 of Coral Estates. The issue is that the easement runs over and across the area where Lots

8 and 9 meet. According to the Town of Palm Beach Public Utilities Map, the easement/pipe was abandoned in place in 1982 and the pipe was plugged.

The easement is not being used and has not had any active facilities located in it for coming up on 40 years this weekend, and therefore should be abandoned

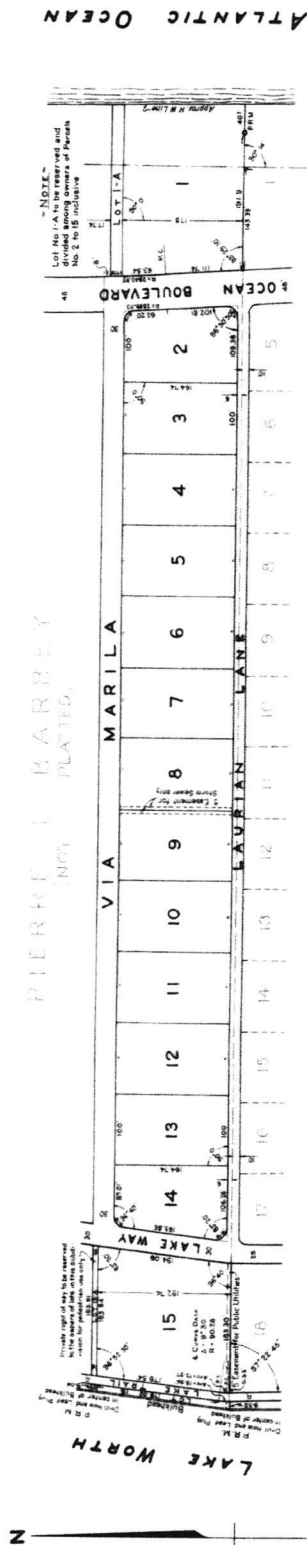
The intention of the Owner is to rebuild the home, but this easement running north-south directly through the property the way it does effectively creates a 26' setback on the western side of the subject property and takes away a lot of space that can be used for an improved structure. The proposed plans are for a house that has an "L" shape where a majority of the house is situated on the west side of the property. Therefore, the easement significantly effects the build, and does not allow the Owner to get the highest and best use of their property.



**PLAT OF
CORAL ESTATES
PALM BEACH, FLORIDA
IN SECTIONS 2 & 3, TWP. 43 S., RGE. 43 E.
PALM BEACH COUNTY, FLA.**

STATE OF FLORIDA
COUNTY OF PALM BEACH) ss.
This Plat was filed for record at noon M
this 11 day of MAY
1947 and duly recorded in Plat Book No
22 on page 100

J ALEX ARNETTE, Clerk Circuit Court
By : *James H. [unclear]*, his Agent D C



Approved: 7/1/6 A D 1948
Town of Palm Beach
By: *H. L. Swindle* *Swindle*
Town Manager

[illegible]

UNION ESTATES, INC.

By PM. Spencer
President

By PM. Spencer
President

STATE OF CONNECTICUT ss.
COUNTY OF FAIRFIELD
I HEREBY CERTIFY
that _____, an officer duly authorized to administer oaths,
has caused this instrument to be signed by _____, RAY FRIEDMAN, President of
_____, INC., a Corporation, to me well known, and in, and who executed the foregoing instrument,
and that they executed the same as and for the purposes therein expressed,
and that their act and deed are true and correct.
WITNESS my hand and seal of the _____ day of _____, 19____, and State of Connecticut.

My Commission expires: April 1, 1948

Approved APR 29 A.D. 1948
Board of County Commissioners

By Wm. Boyd
County Engineer

I HEREBY CERTIFY that on this day personally appeared before me an officer duly authorized to administer oaths and take acknowledgments, M. SIMONS and RAY FRIEDMAN, President and Secretary, respectively, of UNION STATES, a corporation organized under the laws of the State of New York, and who executed the foregoing declaration and acknowledged the truth of the contents of the same. That they executed the same as such officers of said Corporation by and with the authority of the Board of Directors of said Corporation for the purposes herein expressed, and I signed this act and deed of said Corporation in presence of the undersigned, and the seal of said Corporation.

WITNESS my hand and the seal of said State of New York, this 1st day of August, A.D. 1948.

_____,
Governor, and State of New York. The seal of said State of New York.

Attest to the foregoing
Notary Public

Subscribed and sworn to before me this 17th day of April A D 1946

My Commission expires: March 24, 1951

STATE OF FLORIDA
COUNTY OF PALM BEACH ⁵²
I HEREBY CERTIFY that the plat shown hereon is a true and correct representation of a survey, made under my direction, of the foregoing described property and that the survey is accurate to the best of my knowledge and belief, and that permanent reference monuments ("PRM") have been placed as required by law

L. L. Fitzgerald
Registered Land Surveyor
Florida Certificate No. 152

GEORGE S. BROCKWAY
REGISTERED ENGINEER & SURVEYOR
WEST PALM BEACH, FLORIDA

CORAL ESTATES
PALM BEACH, FLA.

FIELD NO.	SCALE: 1" = 80'	Dwg. No. BF-1495
OFFICE FILE NO.	DATE: JANUARY, 1948	
DATE BY J J F		
NO. 5-18	PG. 14	

6. NAMES AND ADDRESSES OF ALL PROPERTY OWNERS WITHIN 300 FEET OF THE PETITIONED SITE: (Use additional sheets, if necessary, and label as "EXHIBIT C")
-

SEE ATTACHED LABELED AS EXHIBIT "C"

7. ATTACH CONSENT LETTERS FROM ALL UTILITY PROVIDERS LISTED BELOW WHETHER THEY HAVE FACILITIES IN THE PETITIONED SITE OR NOT:

☐ AT&T - Telephone	☐ Florida Public Utilities - Gas
☐ City of West Palm Beach - Water	☐ Town of Palm Beach - Electrical Bureau
☐ Comcast - Cable Services	☐ Town of Palm Beach - Water Resources Div.
☐ Florida Power & Light	Other: _____

CHECK-MARK (✓) ONLY THOSE UTILITY PROVIDERS OCCUPYING THE PETITIONED SITE

8. APPLICANT'S SIGNATURE: 9. DATE:

I Certify that the information given in this application is true and correct to the best of my knowledge.

Guy Rabideau, as Trustee of 248 Via Marila Tru 12/30/2021
Guy Rabideau, As Trustee of the 248 Via
Marila Trust dated 9/13/2021

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 30 day of December, 2021,
Guy Rabideau, as Trustee, who is personally known to me or showed _____
(type of identification; i.e., driver's license number, etc.), and who did take an oath.

(NOTARY SEAL)



NOTARY PUBLIC - STATE OF FLORIDA

Print Name: Adam Abecassis
My commission expires:

February 10, 2025

For Use by Public Works Department

CHECK NO.: _____ TOWN COUNCIL HEARING: _____
AMOUNT OF CHECK: _____ DATE: _____ RESOLUTION #: _____
RECEIVED BY : _____ Approved: _____ Denied: _____

EXHIBIT C

Parcel Number	Site Address	Owner Name	Owner Name 2	Mailing 1	Mailing 2	City State & Zip	Buffer
1 50-43-43-03-18-000-0080	248 Via Marila	Joshua Kobza	Crista Azqueta Kobza	248 Via Marila		Palm Beach, FL 33480 3243	
2 50-43-43-03-14-000-0250	266 Orange Grove Road	Jeanne H Olafson Trust		77 E Walton Street, Unit 25C		Chicago, IL 60611 2299	300
3 50-43-43-03-14-000-0260	262 Orange Grove Road	Allen Tomlinson	Meyers & Associates CPA PA	PO Box 2210		West Palm Beach, FL 33402 2210	300
4 50-43-43-03-14-000-0271	256 Orange Grove Road	Eller M Matthews		256 Orange Grove Road		Palm Beach, FL 33480 3236	300
5 50-43-43-03-14-000-0281	248 Orange Grove Road	Elmer M Matthews	Marjorie A Matthews	248 Orange Grove Road		Palm Beach, FL 33480 3236	300
6 50-43-43-03-14-000-0291	244 Orange Grove Road	Dorothy V Ceravolo Trust	Joseph J Ceravolo Jr Trust	244 Orange Grove Road		Palm Beach, FL 33480 3225	300
7 50-43-43-03-16-000-0040	225 List Road	Bruce W Moskowicz	Marsh Moskowicz	225 List Road		Palm Beach, FL 33480 3225	300
8 50-43-43-03-16-000-0050	233 List Road	Jeremy Myers	Emily C Myers	233 List Road		Palm Beach Gardens, FL 33418 7745	300
9 50-43-43-03-16-000-0060	241 List Road	Stephane B Segouin	Lucie P Moffett	5673 High Flyer Road S		Palm Beach, FL 33480 3225	300
10 50-43-43-03-16-000-0070	245 List Road	George M Moffett II	Janice H Murdoch Trust	245 List Road		Newton Square, PA 19073 1201	300
11 50-43-43-03-16-000-0080	259 List Road	BJ Murdoch Trust		6114 Goshen Road		Palm Beach, FL 33480 3225	300
12 50-43-43-03-16-000-0090	265 List Road	Todd Herbst	Brandie Herbst	265 List Road		Palm Beach, FL 33480 3225	300
13 50-43-43-03-17-000-0100	273 List Road	Arthur C Merrill Jr	Arthur C Merrill Jr	273 List Road		Palm Beach, FL 33480 3226	300
14 50-43-43-03-17-000-0150	272 List Road	David A Jacobs	Charles Davidson Trust	272 List Road		Palm Beach, FL 33480 3226	300
15 50-43-43-03-17-000-0160	264 List Road	Peter W Gonzalez	Diana P Gonzalez	264 List Road		Palm Beach, FL 33480 3226	300
16 50-43-43-03-17-000-0170	258 List Road	Carmine A Martignetti	Beth V Martignetti	59 Cramond Road		Chestnut Hill, MA 02467 2830	300
17 50-43-43-03-17-000-0180	250 List Road	Donald H Patrick	Kim K Patrick	250 List Road		Palm Beach, FL 33480 3226	300
18 50-43-43-03-17-000-0190	242 List Road	Carol C Hickman		242 List Road		Palm Beach, FL 33480 3226	300
19 50-43-43-03-17-000-0200	234 List Road	Valley Property Management LLC		234 List Road		Palm Beach, FL 33480 3226	300
20 50-43-43-03-17-000-0210	226 List Road	Thomas S Nicholson	Thomas S Nicholson Trust	226 List Road		Palm Beach, FL 33480 3226	300
21 50-43-43-03-17-000-0220	218 List Road	Austin C Willis	Austin C Willis Trust	218 List Road		Palm Beach, FL 33480 3226	300
22 50-43-43-03-18-000-0040	216 Via Marila	Marilyn S Meyerhoff	Marilyn S Meyerhoff Trust	216 Via Marila		Palm Beach, FL 33480 3243	300
23 50-43-43-03-18-000-0050	224 Via Marila	Michael A Steranka		224 Via Marila		Palm Beach, FL 33480 3243	300
24 50-43-43-03-18-000-0060	232 Via Marila	Charles F Willis		232 Via Marila		Palm Beach, FL 33480 3243	300
25 50-43-43-03-18-000-0070	240 Via Marila	Pamela Howard		214 Centre Island Road		Oyster Bay, NY 11771 4909	300
26 50-43-43-03-18-000-0080	256 Via Marila	Mark D Rattinger	Nicole R Rattinger	256 Via Marila		Palm Beach, FL 33480 3243	300
27 50-43-43-03-18-000-0101	272 Via Marila	CYN P Holdings LLC	Guy Rabideau Trust	500 Manaroneck Ave, STE 301		Harrison, NY 10528 1648	300
28 50-43-43-03-18-000-0120	280 Via Marila	Larry B Alexander	Susan M Alexander	280 Via Marila		Palm Beach, FL 33480 3219	300
29 50-43-43-03-20-000-0070	215 Garden Road	Linda A Mason	Linda A Mason Trust	227 Garden Road		Palm Beach, FL 33480 3219	300
30 50-43-43-03-20-000-0080	227 Garden Road	Hilson US Holdings Trust	Mark Hilson Trust	12 Kingsway Crescent	TORONTO ONTARIO	M8X 2R1 CANADA	300
31 50-43-43-03-20-000-0090	235 Garden Road	Priscilla Whittle Rattazzi	Richard B Montanye Trust	243 Garden Road		Palm Beach, FL 33480 3221	300
32 50-43-43-03-20-000-0100	243 Garden Road	Priscilla H Smith		301 Garden Road		Palm Beach, FL 33480 3221	300
33 50-43-43-03-20-000-0110	301 Garden Road	Warren B Kanders	Allison Kanders	309 Garden Road		Palm Beach, FL 33480 3221	300
34 50-43-43-03-20-000-0120	309 Garden Road	Eric M Levine	Mildred C Dayton	317 Garden Road		Palm Beach, FL 33480 3221	300
35 50-43-43-03-20-000-0130	325 Garden Road	Louis B Hager Jr	Michael A Schleider Trust	325 Garden Road		Palm Beach, FL 33480 3221	300
36 50-43-43-03-20-000-0140	339 Garden Road	Charles D Sammons	Kathleen E Hager	339 Garden Road		Palm Beach, FL 33480 3222	300
37 50-43-43-03-20-000-0150	324 Garden Road	Steven N Rappaport	Diane E Sammons	324 Garden Road		New York, NY 10022 3311	300
38 50-43-43-03-20-000-0230	316 Garden Road	Anna Polk	Judith A Garson	555 Madison Ave, FL 29		West Palm Beach, FL 33401 2318	300
39 50-43-43-03-20-000-0241	304 Garden Road	Three Cups LLC	Paul Krasker Esq.	1615 Forum Place, Ste 500		Palm Beach, FL 33480 3220	300
40 50-43-43-03-20-000-0261	240 Garden Road	Anstalt Maris	1911 Trust Company LLC Trust	240 Garden Road		West Palm Beach, FL 33401 4005	300
41 50-43-43-03-20-000-0280	232 Garden Road	Alfred Engelberg	Francis X J Lynch Esq.	605 N Olive Ave, FL 2		N7L 4E3 CANADA	300
42 50-43-43-03-20-000-0290	224 Garden Road	Alfred Engelberg	Gail Engelberg	600 Grand Ave West, Ste 10012	CHATHAM ONT		300
43 50-43-43-03-20-000-0300	1050 N Lake Way	1040 North Lake Holdings LLC	Lulu Management Group LLC	1050 N Lake Way		Palm Beach, FL 33480	Coral Estates
44 50-43-43-03-18-000-0162	1040 N Lake Way	Juan Maria Naveja Diebold		c/o 2449 N Tenaya Way, Ste. 35290		Las Vegas, NV 89128-9998	Coral Estates
45 50-43-43-03-18-000-0151	1053 N Lake Way	Harriet Granoff	Lloyd Granoff	288 Via Marila		Palm Beach, FL 33480	Coral Estates
46 50-43-43-03-18-000-0140	288 Via Marila	Marilyn Meyerhoff	Marilyn Meyerhoff Trust, Title Holder	216 Via Marila		Palm Beach, FL 33480	Coral Estates
47 50-43-43-03-18-000-0130	216 Via Marila	Edmund Beebe	Patricia Ann McLaughlin Trust	1051 N Ocean Blvd		Palm Beach, FL 33480	Coral Estates
48 50-43-43-03-18-000-0040	1050 N Ocean Blvd	William Rickman		1055 N Ocean Blvd		Palm Beach, FL 33480	Coral Estates
49 50-43-43-03-18-000-0070	1051 N Ocean Blvd						
50 50-43-43-03-18-000-0012	1051 N Ocean Blvd						
51 50-43-43-03-18-000-0011	1055 N Ocean Blvd						

**DOROTHY JACKS**

CFA, AAS

Palm Beach County Property Appraiser

Governmental Center - Fifth Floor
 301 North Olive Avenue
 West Palm Beach, FL 33401
 tel 561.355.3230
 fax 561.355.3963

pbcgov.org/papa

ORDER#:

1057

DATE RECEIVED:

12/21/21

REQUEST FOR DATA RUN OR PROPERTY INFORMATIONNAME OF COMPANY AND/ OR INDIVIDUAL: Carol Collins

(PLEASE PRINT)

ADDRESS: 440 Royal Palm Way, Suite 101, Palm Beach, FL 33840

(PLEASE PRINT)

TELEPHONE NUMBER(S): 561.402.7413E-MAIL ADDRESS: ccollins@rabideauklein.comRADIUS - OPTIONAL - WHERE NEEDED, (INDICATE NUMBER OF FEET FROM STARTING POINT): 300 feetPROPERTY CONTROL NUMBERS (PCN'S) - FOR VARIANCES: 50-43-43-03-18-000-0080248 Via Marila, Palm Beach, FLPlease email or call with cost of order and when ready for pick up. Thank you

PUBLIC RECORDS - DESCRIPTION OF RUN OR AREA REQUESTED: _____

**INDICATE AMOUNT
NEEDED:**☒ VARIANCE REQUEST☐ OWNERS LIST☐ RADIUS MAP SETS☐ CD FORMAT (CSV)☐ LABEL SETS☐ EXCEL FORMATI, THE UNDERSIGNED, WISH TO ORDER THE ABOVE DESCRIBED DATA RUN; (ORDER WILL BE PROCESSED ONLY AS MARKED OR AS INDICATED ABOVE).I UNDERSTAND THAT I WILL BE RESPONSIBLE FOR ANY CHARGES INCURRED FROM PROCESSING THIS ORDER. OUR OFFICE MAY CALL YOU TO REQUEST PAYMENT IN ADVANCE OR NON-REFUNDABLE DEPOSIT BEFORE THE WORK IS PROCESSED.

CONTACT: PUBLIC SERVICE DEPARTMENT - VARIANCES

PHONE: PROPERTY APPRAISER PUBLIC RECORDS
561.355.2881 FAX: 561.355.1528EMAIL: pa-pubsvc@pbcgov.orgCarol Collins

(PRINT CONTACT NAME)

Carol Collins

(SIGNATURE)

12/21/2021

(DATE)

OFFICE USE ONLY

\$3.58

DataRunReq Revised 06/05/2019

**WEST COUNTY
SERVICE CENTER**
 2976 State Road 15
 Belle Glade, FL 33430
 tel 561.996.4890
 fax 561.996.1661

**NORTH COUNTY
SERVICE CENTER**
 3188 PGA Blvd., Suite 2301
 Palm Beach Gardens, FL 33410
 tel 561.624.6521
 fax 561.624.6565

**MID-WESTERN COMMUNITIES
SERVICE CENTER**
 200 Civic Center Way, Suite 200
 Royal Palm Beach, FL 33411
 tel 561.784.1220
 fax 561.784.1241

**SOUTH COUNTY
SERVICE CENTER**
 14925 Cumberland Drive
 Delray Beach, FL 33446
 tel 561.276.1250
 fax 561.276.1278

Property Appraiser GIS - Resource Accounting Report

Total Label Count: 43

Total Line Print Count: 252

Property Appraiser GIS - Property Detail list by parcel control number

Buffer:

50434303180000080
 238 VIA MARILA TRUST
 400 ROYAL PALM WAY STE 101
 PALM BEACH FL 33480 4179

Acres	0.47	Sales Instr	WD	MTG	CORAL ESTATES
Value \$	4,291,474.00	Price	\$ 9,857,100.00	PUSE SINGLE FAMILY	LT 8 & E 25 FT OF LT 9 & UNDIV INT LTS 1-A &
Taxbl \$	4,241,474.00	Date	9/17/2021	TaxDist 50411	
Bldg \$	232,791.00	Book	32884		
Land \$	4,058,683.00	Page	1009	NAV	

Buffer: 300

50434303140000250
 OLOFSON JEANNE H TRUST
 77 E WALTON ST UNIT 25C
 CHICAGO IL 60611 2299

Acres	0.19	Sales Instr	WD	MTG	NEW SIEARS TR
Value \$	3,586,489.00	Price	\$ 4,677,000.00	PUSE SINGLE FAMILY	LT 25
Taxbl \$	3,586,489.00	Date	11/23/2020	TaxDist 50411	
Bldg \$	1,800,325.00	Book	31977		
Land \$	1,786,164.00	Page	438	NAV	

50434303140000260
 262 ORANGE GROVE ROAD LLC
 5090 PGA BLVD STE 300
 PALM BCH GDNS FL 33418 3957

Acres	0.21	Sales Instr	QC	MTG	NEW SIEARS TR
Value \$	2,142,424.00	Price	\$ 10.00	PUSE SINGLE FAMILY	LT 26 & W 8 FT OF LT 27
Taxbl \$	2,084,221.00	Date	10/13/2012	TaxDist 50411	
Bldg \$	165,730.00	Book	25577		
Land \$	1,976,694.00	Page	163	NAV	

50434303140000271
 TOMLINSON ALLEN &
 256 ORANGE GROVE RD
 PALM BEACH FL 33480 3236

Acres	0.23	Sales Instr	WD	MTG	NEW SIEARS TR
Value \$	2,196,333.00	Price	\$ 305,000.00	PUSE SINGLE FAMILY	LT 27 (LESS W 8 FT) & W 25 FT OF LT 28
Taxbl \$	401,091.00	Date	4/1/1989 1	TaxDist 50411	
Bldg \$	5,238.00	Book	06037		
Land \$	2,191,095.00	Page	0606	NAV	

50434303140000281
 MATTHEWS ELMER M &
 248 ORANGE GROVE RD
 PALM BEACH FL 33480 3236

Acres	0.25	Sales Instr	WD	MTG	NEW SIEARS TR
Value \$	2,385,535.00	Price	\$ 10.00	PUSE SINGLE FAMILY	E 50 FT OF LT 28 & W 50 FT OF LT 29
Taxbl \$	1,239,460.00	Date	4/11/2013	TaxDist 50411	
Bldg \$	3,910.00	Book	25982		
Land \$	2,381,625.00	Page	1577	NAV	

Property Appraiser GIS - Property Detail list by parcel control number

	Acres	0.24	Sales Instr	WD	MTG	NEW SIEMENS TR E 25 FT OF LT 29 & W 70 FT OF LT 30
504343031400000291	Value \$	2,537,628.00	Price \$	\$10.00	PUSE SINGLE FAMILY	
OSRAVOLO DOROTHY V TRUST	Taxbl \$	585,786.00	Date	8/23/2016	TaxDist 50411	
234 ORANGE GROVE RD	Bldg \$	275,139.00	Book	28541		
PALM BEACH FL 33480 3236	Land \$	2,262,489.00	Page	395	NAV	
504343031600000040	Acres	0.23	Sales Instr	WD	MTG	LIST ADDITION NO 1 LT 4
MOSKOWITZ BRUCE W &	Value \$	3,055,433.00	Price \$	\$450,000.00	PUSE SINGLE FAMILY	
225 LIST RD	Taxbl \$	889,560.00	Date	4/1/1986 1.	TaxDist 50411	
PALM BEACH FL 33480 3225	Bldg \$	836,963.00	Book	04865		
	Land \$	2,218,470.00	Page	0146	NAV	
504343031600000050	Acres	0.23	Sales Instr	WD	MTG	LIST ADDITION NO 1 LT 5
MYERS JEREMY &	Value \$	3,225,103.00	Price \$	\$10.00	PUSE SINGLE FAMILY	
233 LIST RD	Taxbl \$	3,225,103.00	Date	9/1/2021 1.	TaxDist 50411	
PALM BEACH FL 33480 3225	Bldg \$	1,006,852.00	Book	32845		
	Land \$	2,218,251.00	Page	1719	NAV	
504343031600000060	Acres	0.23	Sales Instr	WD	MTG	LIST ADDITION NO 1 LT 6
SEGOJIN STEPHANE B	Value \$	2,399,732.00	Price \$	\$3,360,000.00	PUSE SINGLE FAMILY	
5673 HIGH FLYER RD S	Taxbl \$	2,399,732.00	Date	3/23/2021	TaxDist 50411	
PALM BEACH GARDENS FL 33418 7745	Bldg \$	181,919.00	Book	32347		
	Land \$	2,217,813.00	Page	280	NAV	
504343031600000070	Acres	0.23	Sales Instr	WD	MTG	LIST ADDITION NO 1 LT 7
MOFFETT GEORGE M II &	Value \$	2,312,054.00	Price \$	\$10.00	PUSE SINGLE FAMILY	
245 LIST RD	Taxbl \$	652,980.00	Date	9/5/2017 1.	TaxDist 50411	
PALM BEACH FL 33480 3225	Bldg \$	94,679.00	Book	29342		
	Land \$	2,217,375.00	Page	1211	NAV	
504343031600000080	Acres	0.23	Sales Instr	WD	MTG	LIST ADDITION NO 1 LT 8
MURDOCH TRUST	Value \$	2,224,364.00	Price \$	\$10.00	PUSE SINGLE FAMILY	
6114 GOSHEN RD	Taxbl \$	2,224,364.00	Date	1/25/2016	TaxDist 50411	
NEWTOWN SQUARE PA 19073 1201	Bldg \$	7,208.00	Book	28084		
	Land \$	2,217,156.00	Page	324	NAV	

Property Appraiser GIS - Property Detail list by parcel control number

4-1	Acres	0.23	Sales instr			MTG	LIST ADDITION NO 1 LT 9
			Value \$	Price	WD		
50434303160000090 HERBST TODD & 265 LIST RD PALM BEACH FL 33480 3225			2,509,405.00	Date 4/30/2012		PUSE SINGLE FAMILY TaxDist 50411	
			1,485,528.00	Book 25173			
			292,687.00	Page 802		NAV	
			2,216,718.00				
50434303160000100 MERRILL ARTHUR C JR & 273 LIST RD PALM BEACH FL 33480 3225			2,841,393.00	Date 7/7/2021		PUSE SINGLE FAMILY TaxDist 50411	
			2,791,393.00	Book 32662			
			625,113.00	Page 468		NAV	
			2,216,280.00				
50434303170000150 JACOBS DAVID A 272 LIST RD PALM BEACH FL 33480 3226			3,054,819.00	Date 1/22/2018		PUSE SINGLE FAMILY TaxDist 50411	
			2,660,602.00	Book 29612			
			272,424.00	Page 701		NAV	
			2,782,395.00				
50434303170000160 GONZALEZ PETER W & 264 LIST RD PALM BEACH FL 33480 3226			3,831,589.00	Date 6/5/2014		PUSE SINGLE FAMILY TaxDist 50411	
			2,687,330.00	Book 26846			
			1,049,194.00	Page 205		NAV	
			2,782,395.00				
50434303170000170 MARTIGNETTI CARMINE A & 59 CRAMOND RD CHESTNUT HILL MA 02467 2830			3,628,849.00	Date 12/10/2010		PUSE SINGLE FAMILY TaxDist 50411	
			3,537,366.00	Book 24266			
			846,454.00	Page 491		NAV	
			2,782,395.00				
50434303170000180 PATRICK DONALD H & 250 LIST RD PALM BEACH FL 33480 3226			4,441,535.00	Date 6/25/2014		PUSE SINGLE FAMILY TaxDist 50411	
			4,369,452.00	Book 26890			
			1,659,140.00	Page 1854		NAV	
			2,782,395.00				

Property Appraiser GIS - Property Detail list by parcel control number

Parcel Control Number	Acres	0.29	Sales Instr	WD	MTG	LIST ADD NO 2	LT 19
50434303170000190 HICKMAN CAROL C 202 LIST RD PALM BEACH FL 33480 3226	Value \$ Taxbl \$ Bldg \$ Land \$	3,009,989.00 765,103.00 227,594.00 2,782,395.00	Price \$390,000.00 Date 7/1/1989 1. Book 06145 Page 0579	PUSE SINGLE FAMILY TaxDist 50411 NAV			
50434303170000200 ASPLUNDH JACQUELINE 234 LIST RD PALM BEACH FL 33480 3226	Value \$ Taxbl \$ Bldg \$ Land \$	2,967,820.00 1,578,518.00 184,330.00 2,783,490.00	Price \$10.00 Date 10/2/2020 Book 31820 Page 1812	PUSE SINGLE FAMILY TaxDist 50411 NAV			
50434303170000210 NICHOLSON THOMAS S 226 LIST RD PALM BEACH FL 33480 3226	Value \$ Taxbl \$ Bldg \$ Land \$	2,964,603.00 1,068,928.00 181,113.00 2,783,490.00	Price \$100.00 Date 4/20/2000 Book 11746 Page 1444	PUSE SINGLE FAMILY TaxDist 50411 NAV			
50434303170000220 WILLIS AUSTIN C 218 LIST RD PALM BEACH FL 33480 3226	Value \$ Taxbl \$ Bldg \$ Land \$	3,905,369.00 3,186,842.00 1,121,879.00 2,783,490.00	Price \$10.00 Date 8/9/2016 1. Book 28534 Page 503	PUSE SINGLE FAMILY TaxDist 50411 NAV			
50434303180000040 MEYERHOFF MARILYN S 216 VIA MARILA PALM BEACH FL 33480 3243	Value \$ Taxbl \$ Bldg \$ Land \$	3,860,587.00 1,405,541.00 252,781.00 3,607,806.00	Price \$10.00 Date 6/2/2010 1. Book 23913 Page 1956	PUSE SINGLE FAMILY TaxDist 50411 NAV			
50434303180000050 STEFANKA MICHAEL A 224 VIA MARILA PALM BEACH FL 33480 3243	Value \$ Taxbl \$ Bldg \$ Land \$	3,880,758.00 3,714,576.00 272,952.00 3,607,806.00	Price \$3,550,000.00 Date 7/8/2020 1. Book 31605 Page 1464	PUSE SINGLE FAMILY TaxDist 50411 NAV			

CORAL ESTATES
LT 4 & UNDIV INT IN LTS 1-A & 15-A

CORAL ESTATES
LT 5 & UNDIV INT IN LTS 1-A & 15-A

Property Appraiser GIS - Property Detail list by parcel control number

Parcel Control Number	Acres	Value \$	Taxbl \$	Bldg \$	Land \$	Sales Instr	Price	Date	Book	Page	DT	MTG	PUSE	TaxDist	NAV	CORAL ESTATES	LT 6 & UNDIV INT IN LTS 1-A & 15-A
504343031800000060 WILLIS CHARLES F 282 VIA MARILA PALM BEACH FL 33480 3243	0.38	6,147,053.00	4,722,329.00	2,539,247.00	3,607,806.00	Price \$10.00	1/3/2018	1	29576	157		PUSE SINGLE FAMILY	50411				
504343031800000070 HOWARD PAMELA 214 CENTRE ISLAND RD OYSTER BAY NY 11771 4909	0.38	3,857,827.00	3,796,220.00	250,021.00	3,607,806.00	Price \$4,373,000.00	4/24/2018		29813	137		PUSE SINGLE FAMILY	50411				
504343031800000091 RATTINGER MARK D & 256 VIA MARILA PALM BEACH FL 33480 3243	0.63	5,755,834.00	1,175,832.00	333,219.00	5,422,615.00	Price \$10.00	6/18/2015		27631	727		PUSE SINGLE FAMILY	50411				
504343031800000101 272 VIA MARILA TRUST 500 MAMARONECK AVE STE 301 HARRISON NY 10528 1648	0.41	4,262,095.00	3,210,066.00	365,647.00	3,896,448.00	Price \$11,350,000.00	5/24/2021		32531	1927		PUSE SINGLE FAMILY	50411				
504343031800000120 CJN P HOLDINGS LLC 280 VIA MARILA PALM BEACH FL 33480 3243	0.38	4,474,607.00	4,094,717.00	866,801.00	3,607,806.00	Price \$7,000,000.00	4/27/2021		32445	809		PUSE SINGLE FAMILY	50411				
504343032000000070 ALEXANDER LARRY B & 215 GARDEN RD PALM BEACH FL 33480 3219	0.32	4,001,915.00	1,858,461.00	929,564.00	3,072,351.00	Price \$1,486,225.00	5/1/2002	1	13664	1426		PUSE SINGLE FAMILY	50411				

Property Appraiser GIS - Property Detail list by parcel control number

Parcel Control Number	Acres	0.32	Sales Instr			MTG	EDEN PROPERTIES	LT 8
			Value \$	Price	WD			
504343032000000080 MASON LINDA A 207 GARDEN RD PALM BEACH FL 33480 3219			3,336,667.00	\$2,900,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			1,730,513.00	Date 4/10/2010				
			264,316.00	Book 23796				
			3,072,351.00	Page 22		NAV		
504343032000000090 HILSON US HOLDINGS TRUST 12 KINGSWAY CRESCENT TORONTO ONTARIO M8X 2R1 CANADA			3,346,033.00	\$7,905,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			3,256,472.00	Date 10/8/2021				
			273,682.00	Book 32975				
			3,072,351.00	Page 762		NAV		
504343032000000100 PIRA TRUST 1461 RXR PLZ UNIONDALE NY 11556 1461			3,285,070.00	\$3,500,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			3,233,107.00	Date 4/24/2006				
			212,719.00	Book 20249				
			3,072,351.00	Page 1726		NAV		
504343032000000110 SMITH PRISCILLA H 301 GARDEN RD PALM BEACH FL 33480 3221			3,446,102.00	\$4,050,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			2,997,871.00	Date 12/4/2018				
			373,751.00	Book 30290				
			3,072,351.00	Page 1379		NAV		
504343032000000120 KANDERS WARREN B & 309 GARDEN RD PALM BEACH FL 33480 3221			4,719,916.00	\$6,909,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			4,719,916.00	Date 11/16/2020				
			1,647,565.00	Book 31951				
			3,072,351.00	Page 1032		NAV		
504343032000000130 LEVINE ERIC M & 317 GARDEN RD PALM BEACH FL 33480 3221			5,174,797.00	\$1,650,000.00		PUSE SINGLE FAMILY TaxDist 50411		
			3,019,637.00	Date 4/20/2004				
			2,102,446.00	Book 16837				
			3,072,351.00	Page 71		NAV		

4

504343032000000140	395 GARDEN RD LAND TRUST	Acres	0.32	Sales Instr	WD	MTG	EDEN PROPERTIES	LT 14
		Value \$	9,006,411.00	Price	\$13,027,865.00	PUSE SINGLE FAMILY		
		Taxbl \$	5,994,519.00	Date	7/29/2021	TaxDist 50411		
		Bldg \$	5,934,060.00	Book	32777			
		Land \$	3,072,351.00	Page	1201	NAV		
	PALM BEACH FL 33480 3221							
	504343032000000150	Acres	0.32	Sales Instr	WD	MTG	EDEN PROPERTIES	LT 15
		Value \$	7,428,448.00	Price	\$10.00	PUSE SINGLE FAMILY		
		Taxbl \$	5,058,539.00	Date	2/25/2021	TaxDist 50411		
		Bldg \$	4,356,097.00	Book	32232			
		Land \$	3,072,351.00	Page	1416	NAV		
	PALM BEACH FL 33480 3221							
	504343032000000230	Acres	0.58	Sales Instr	WD	MTG	EDEN PROPERTIES	LT 23 & W 3/4 OF LT 24
		Value \$	9,688,948.00	Price	\$11,606,050.00	PUSE SINGLE FAMILY		
		Taxbl \$	9,688,948.00	Date	4/16/2019	TaxDist 50411		
		Bldg \$	4,685,762.00	Book	30554			
		Land \$	5,003,186.00	Page	734	NAV		
	RYE NY 10580 1830							
	504343032000000241	Acres	0.58	Sales Instr	WD	MTG	EDEN PROPERTIES	E 1/4 OF LT 24, ALI
		Value \$	5,203,542.00	Price	\$2,400,000.00	PUSE SINGLE FAMILY		
		Taxbl \$	4,513,037.00	Date	4/29/2002	TaxDist 50411		
		Bldg \$	200,356.00	Book	13667			
		Land \$	5,003,186.00	Page	112	NAV		
	NEW YORK NY 10022 3311							
	504343032000000261	Acres	0.50	Sales Instr	DT	MTG	EDEN PROPERTIES	E 1/2 OF LT 26 & LT 27
		Value \$	11,204,446.00	Price	\$23,788,000.00	PUSE SINGLE FAMILY		
		Taxbl \$	9,511,076.00	Date	5/1/2021	TaxDist 50411		
		Bldg \$	6,947,480.00	Book	32476			
		Land \$	4,256,966.00	Page	196	NAV		
	WEST PALM BEACH FL 33401 2318							
	504343032000000280	Acres	0.33	Sales Instr	WD	MTG	EDEN PROPERTIES	LT 28
		Value \$	4,593,698.00	Price	\$3,250,000.00	PUSE SINGLE FAMILY		
		Taxbl \$	4,543,698.00	Date	7/9/2013	TaxDist 50411		
		Bldg \$	1,451,924.00	Book	26177			
		Land \$	3,141,774.00	Page	553	NAV		
	PALM BEACH FL 33480 3220							

Property Appraiser GIS - Property Detail list by parcel control number

Parcel Control Number	Property Address	Acres	Value \$	Taxbl \$	Bldg \$	Land \$	Sales Instr	Price	Date	WD	MTG	EDEN PROPERTIES	LT
50434303200000290	THREE CUPS LLC 600 N OLIVE AVE FL 2 CHATHAM ONT N7L 4E3 CANADA	0.33	6,762,282.00	6,762,282.00	3,585,687.00	3,176,595.00					PUSE SINGLE FAMILY TaxDist 50411		LT 29
50434303200000300	MARIS ANSTALT 600 GRAND AVE WEST SUITE 10012 CHATHAM ONT N7L 4E3 CANADA	0.33	3,201,185.00	3,142,020.00	24,590.00	3,176,595.00					PUSE SINGLE FAMILY TaxDist 50411		LT 30

Property Appraiser GIS - PCN listing

Buffer:

S 50434303180000080

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50434303140000250

50434303140000260

50434303140000271

50434303140000281

50434303140000291

50434303160000040

50434303160000050

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50434303160000070

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50434303160000090

50434303160000100

50434303170000150

50434303170000160

50434303170000170

50434303170000180

50434303170000190

50434303170000200

50434303170000210

50434303170000220

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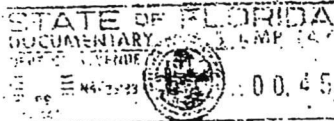
50434303200000241

50434303200000261

50434303200000280

50434303200000290

50434303200000300



Prepared by & return to:

William J. Hyland, Jr., Esq.
P.O. Box 2664, Palm Bch., Fl.

EASEMENT DEED

THIS INDENTURE, made this 17th day of MAY, 1983, between VINCENT P. HAYES and MARLENE T. HAYES, his wife, BENJAMIN JOHN GLIDDEN, III and MARY W. GLIDDEN, his wife a/k/a MARY B. BURKLE, and A. DAVID CARMO, parties of the first part, and TOWN OF PALM BEACH, FLORIDA, a municipal corporation in Palm Beach County, Florida, party of the second part; whose mailing address is: 45 Cocoanut Row, Palm Beach, Fla. 33480

WHEREAS, the parties of the first part are seized in fee simple and in possession of the lands described herein and over which this Easement is granted, and;

WHEREAS, the party of the second part is the holder of that certain storm sewer easement shown on the Plat of Coral Estates, as set forth in Plat Book 22, Page 27, Public Records of Palm Beach County, Florida, and;

WHEREAS, the parties of the first part have agreed, in consideration of the second party's abandonment of the Easterly four feet of said storm sewer easement as evidenced by Resolution duly adopted by the Town of Palm Beach and recorded in the Public Records of Palm Beach County, to grant to said party of the second part a new storm sewer easement in replacement and substitution of the aforesaid abandoned and vacated portion of said storm sewer easement;

NOW, THIS INDENTURE witnesseth:

THAT, in pursuance of this Agreement and in consideration of the second party's vacation and abandonment of the Easterly four feet of the above-described storm sewer easement, the first party grants unto the second party a storm sewer easement of equivalent right, privilege and dignity, over, under and through the following described property:

The West 1 foot of Lot 8 and the East 9 feet of Lot 9, CORAL ESTATES, according to the Plat thereof as recorded in Plat Book 22, Page 27, Public Records of Palm Beach County, Florida.

TO HAVE TO TO HOLD the Easement hereby granted unto said party of the second part forever.

It is understood that the parties of the first part, their heirs, successors and assigns in title will be bound to remove, at their cost and at the request of the party of the second part, any improvements now or hereafter located on the property over which the Easement described herein runs. Any failure of the second party to request the removal of any improvement shall not be deemed a waiver or in any way estopp the second party from requesting the removal of any improvement.

IN WITNESS WHEREOF, the said parties of the first part hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered
in the presence of:

[Signature]
[Signature]

VINCENT P. HAYES

MARLENE T. HAYES

STATE OF FLORIDA
COUNTY OF PALM BEACH

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the County and State aforesaid to take acknowledgments, personally appeared VINCENT P. HAYES and MARLENE T. HAYES, his wife, to me known to be the persons described in and who executed the foregoing instrument and they acknowledged before me that they executed the same.

WITNESS my hand and official seal in the County and State last aforesaid, this 17 day of May, 1983.

Raein K. [Signature]
Notary Public

My Commission Expires [Stamp: NOTARY PUBLIC STATE OF FLORIDA AT THE MY COMMISSION EXPIRES JULY 15 1983 BONDED THRU GENERAL INS. UNDERWRITERS]

Signed, sealed and delivered in the presence of:

[Signature]

[Signature]

[Signature]
BENJAMIN JOHN GLIDDEN, III

[Signature]
MARY W. GLIDDEN a/k/a MARY W. BURKLE

STATE OF FLORIDA
COUNTY OF PALM BEACH

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the County and State aforesaid to take acknowledgments, personally appeared BENJAMIN JOHN GLIDDEN, III and MARY W. GLIDDEN, his wife a/k/a MARY W. BURKLE, to me known to be the persons described in and who executed the foregoing instrument and they acknowledged before me that they executed the same.

WITNESS my hand and official seal in the County and State last aforesaid, this 17 day of May, 1983.

Raein K. [Signature]
Notary Public

My Commission Expires [Stamp: NOTARY PUBLIC STATE OF FLORIDA AT THE MY COMMISSION EXPIRES JULY 15 1983 BONDED THRU GENERAL INS. UNDERWRITERS]

Signed, sealed and delivered in the presence of:

[Signature]

[Signature]

[Signature]
A. DAVID CARMO

STATE OF FLORIDA
COUNTY OF PALM BEACH

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the County and State aforesaid to take acknowledgments, personally appeared A. DAVID CARMO, to me known to be the person described in and who executed the foregoing instrument and he acknowledged before me that he executed the same.

WITNESS my hand and official seal in the County and State last aforesaid, this 17 day of May, 1983.

Raein K. [Signature]
Notary Public

My Commission Expires [Stamp: NOTARY PUBLIC STATE OF FLORIDA AT THE MY COMMISSION EXPIRES JULY 15 1983 BONDED THRU GENERAL INS. UNDERWRITERS]

RECORD VERIFIED
PALM BEACH COUNTY, FLA
JOHN D. DUNKLE
CLERK CIRCUIT COURT

RESOLUTION NO. 18-83

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, VACATING AND ABANDONING A PORTION OF A CERTAIN UTILITY EASEMENT AND SUBSTITUTING THEREFORE BY DEDICATION TO THE TOWN OF PALM BEACH ANOTHER UTILITY EASEMENT IN CORAL ESTATES, A SUBDIVISION IN THE TOWN OF PALM BEACH, AS RECORDED IN PLAT BOOK 22, PAGE 27, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

WHEREAS, John Glidden has filed an application for abandonment of a certain storm sewer easement located over and across the land hereinafter more fully described and;

WHEREAS, the Town Council of the Town of Palm Beach does hereby find and determine that the necessity for the Easterly four (4) feet of said storm sewer easement no longer exists as long as a substitute therefore can be established on the four (4) feet West of the current West boundary of said sewer easement;

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida as follows:

SECTION 1. There currently exists a storm sewer easement in favor of the Town of Palm Beach, State of Florida, the legal description of which is as follows:

The West five (5) feet of Lot 8 and the East five (5) feet of Lot 9, CORAL ESTATES, according to the Plat thereof, as recorded in Plat Book 22, page 27, Public Records of Palm Beach County, Florida.

SECTION 2. A portion of the above-described storm sewer easement over and across the following described property is hereby vacated and abandoned, to wit:

The East four (4) feet of the West five (5) feet of Lot 8, CORAL ESTATES, according to the Plat thereof as recorded in Plat Book 22, page 27, Public Records of Palm Beach County, Florida.

SECTION 3. The following described property is hereby substituted by dedication to the Town for the purpose of a storm sewer easement,

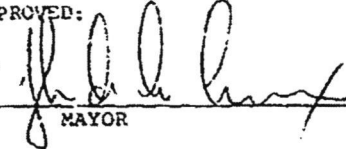
said easement being described as follows:

The west one (1) foot of Lot 8 and the East
nine (9) feet of Lot 9, CORAL ESTATES, according
to the Plat thereof as recorded in Plat Book 22,
page 27, Public Records of Palm Beach County,
Florida.

The Town Clerk is hereby authorized to advertise and record this
Resolution pursuant to law.

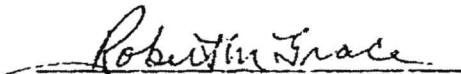
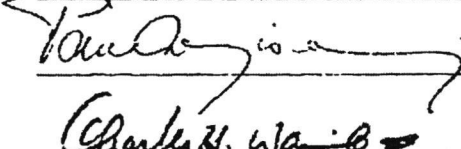
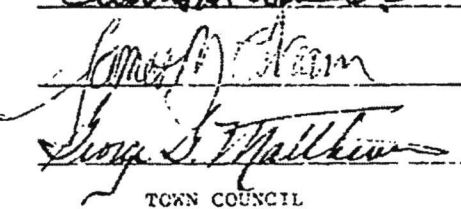
PASSED AND ADOPTED in a regular adjourned session assembled this
10th day of May, 1983.

APPROVED:


MAYOR

ATTEST:


TOWN CLERK




TOWN COUNCIL

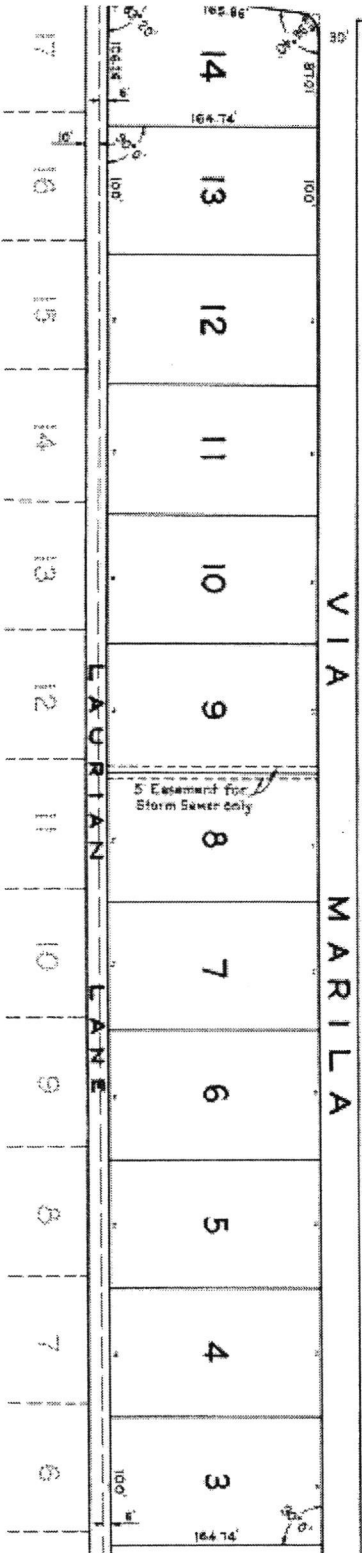
83964 P1246

RECORD VERIFIED
PALM BEACH COUNTY, FLA
JOHN B. CLARK
CLERK CIRCUIT COURT

EXHIBIT "D"

PLAT OF CORAL ESTATES PALM BEACH, FLORIDA IN SECTIONS 2 & 3, TWP. 43 S., RGE. 43 E. PALM BEACH COUNTY, FLA.

PIERRE L. BARBEY
(NOT PLATTED)



EDEN PROPERTIES
P.B. 16, Pg. 49

Approved: APR. 29 A.D. 1948
Board of County Commissioners



TOWN OF PALM BEACH

Public Works Department

NOTIFICATION TO PROPERTY OWNER

March 28, 2022

RE: TOWN OF PALM BEACH ABANDONMENT OF AN UTILITY EASEMENT AT 248 VIA MARILA, PALM BEACH, FL 33480

All property owners of the Coral Estates Plat and within a three hundred-foot (300 ft.) radius of the subject property are hereby notified by mail of the proposed abandonment of a drainage utility easement on the subject property.

This notice is being provided to you in conjunction with the review by the Town Council regarding this matter.

Please be advised, Town Council will consider the following matter at the next Town Council meeting on **Tuesday, April 12, 2022**. The meeting will begin at 9:30 a.m., in the Council Chambers, 360 South County Road, Palm Beach, Florida 33480. The application will be heard at that time or soon thereafter.

This notification is not intended to solicit your approval or disapproval. If you desire, you may file your comments in writing via email to: 248viamarila.easement@townofpalmbeach.com, prior to the meeting, or you may attend the meeting to speak on the matter.

Subject Property Address: 248 Via Marila, Palm Beach, Florida 33480

Applicant: Guy Rabideau as Trustee

Project Description: Abandonment of an Existing Public Utility Drainage Easement

If I can be of further assistance, please contact me by phone at 561-227-7042 or email at chauschild@townofpalmbeach.com.

Craig Hauschild, P.E., Civil Engineer

cc: Public Works File



TOWN OF PALM BEACH

Public Works Department

NOTIFICATION TO ADJACENT PROPERTY OWNERS

March 28, 2022

RE: TOWN OF PALM BEACH ABANDONMENT OF AN UTILITY EASEMENT AT 248 VIA MARILA, PALM BEACH, FL 33480

All property owners of the Coral Estates Plat and within a three hundred-foot (300 ft.) radius of the subject property are hereby notified by mail of the proposed abandonment of a drainage utility easement on the subject property.

This notice is being provided to you in conjunction with the review by the Town Council regarding this matter.

Please be advised, Town Council will consider the following matter at the next Town Council meeting on **Tuesday, April 12, 2022**. The meeting will begin at 9:30 a.m., in the Council Chambers, 360 South County Road, Palm Beach, Florida 33480. The application will be heard at that time or soon thereafter.

This notification is not intended to solicit your approval or disapproval. If you desire, you may file your comments in writing via email to: 248viamarila.easement@townofpalmbeach.com, prior to the meeting, or you may attend the meeting to speak on the matter.

Subject Property Address: 248 Via Marila, Palm Beach, Florida 33480

Applicant: Guy Rabideau as Trustee

Project Description: Abandonment of an Existing Public Utility Drainage Easement

If I can be of further assistance, please contact me by phone at 561-227-7042 or email at chauschild@townofpalmbeach.com.

Craig Hauschild, P.E., Civil Engineer

cc: Public Works File

LEGAL ADVERTISEMENT

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Palm Beach, Palm Beach, Florida, at a regular meeting to be held on Tuesday, April 12, 2022, beginning at 9:30 a.m., in the Council Chambers of the Town Hall, 360 South County Road, Palm Beach, Florida, will have on the agenda the following:

04-12-22 PETITION FOR THE ABANDONMENT OF A UTILITY EASEMENT LOCATED AT 248 VIA MARILA, PALM BEACH, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

CM Backup PUBLIC UTILITY EASEMENT TO BE ABANDONED:

The west 1 foot of Lot 8 and the east 9 feet of Lot 9 of PLAT OR CORAL ESTATES, according to the map or plat thereof as recorded in Plat Book 22, Page 27 of the Public Records of Palm Beach County, Florida.

This application for abandonment has been filed by: Guy Rabideau, Trustee of 248 Via Marila Trust, 440 Royal Palm Way, Suite 101, Palm Beach, Florida 33480. A copy of the application is on file with the Town of Palm Beach, Public Works Department, and will be provided upon request or may be examined between the hours of 8:30 a.m. to 4:30 p.m. at 951 Okeechobee Road, Suite A, West Palm Beach, Florida 33401.

ALL PERSONS INTERESTED in this matter may appear before the Town Council of the Town of Palm Beach at the time and place aforesaid and be heard. All public meetings shall be resumed in the Town Hall Council Chambers, with Covid-19 safety measure in effect. Those wishing to attend and make public comments may do so in person. The public may also be able to view, listen to, and participate virtually to the meeting via Zoom. If all Covid-19 measures are still in effect. Refer to the Town of Palm Beach website, Meeting Audio to check availability.

SHOULD ANY INTERESTED PARTY SEEK TO APPEAL ANY DECISION MADE BY THE TOWN COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT THIS PUBLIC HEARING, SAID PARTY WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE MAY NEED TO INSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS BEING BASED, 286.0105 F.S.S.

H. Paul Brazil, P.E.
Director, Department of Public Works
Town of Palm Beach
3-2172022

0000690966-01

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Update Regarding the Work of the City of West Palm Beach's Panel of Water Quality Experts

TIME CERTAIN: 10:00 AM

Time Certain

11:30 AM

Presenter

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

ATTACHMENTS:

- ▣ **Memorandum dated March 17, 2022, from H. Paul Brazil. P.E., Director of Public Works**
- ▣ **West Palm Beach Expert Panel Review Summary Report**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk. W. Blouin, Town Manager

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

RE: Update Regarding the Work of the City of West Palm Beach's Panel of Water Quality Experts

DATE: March 17, 2022

STAFF RECOMMENDATION

Town staff requests that the Town Council provide any direction deemed necessary.

GENERAL INFORMATION

John Potts from Kimley Horn and Associates will be providing an update on the City of West Palm Beach Expert Panel Summary Report Meeting held on March 14, 2022. Staff will continue to work with the City on continued scope and efforts for the Expert Panel to continue with long term solutions and provide updates as they become available.

FUNDING/FISCAL IMPACT

There is no fiscal impact associated with this item at this time.

cc: Jason Debrincat, P.E., Senior Project Engineer



Expert Panel Review of the City of West Palm Beach's Management of Cyanotoxins SUMMARY REPORT

March 2022



Executive Summary

The City of West Palm Beach (City) Mayor Keith A. James convened the Cyanotoxin Expert Panel to identify proactive and lasting solutions following a May 2021 detection and response to cylindrospermopsin (a cyanotoxin produced by blue-green algae). The City took immediate action to protect public health by isolating and destroying the cyanotoxin when it was discovered in the finished water system at levels exceeding the U.S. Environmental Protection Agency's (EPA) National Health Advisory Levels for vulnerable populations.

The City also brought together the Expert Panel to study the City's available data and apply the best available science to evaluate opportunities to control water quality risks associated with cyanotoxin events. Cyanotoxins are a national concern—not just an issue for West Palm Beach—and a key objective for convening the Panel was to learn from water quality and treatment experts leading the industry response to address cyanotoxins across the U.S.

To complete their work, the Expert Panel performed an incident review with City staff interviews, observed source conditions in the field, reviewed records, and inspected facilities. The Panel then evaluated potential improvements in the context of historical observations to develop recommendations for:

- Source water quality monitoring and management focusing on primary, secondary, and potential alternative source water options.
- Water treatment process optimization to reduce cylindrospermopsin risk.
- Improving communications within the City, with regulators, and with customers.

Through the evaluation, the Expert Panel identified opportunities for proactive cyanobacteria and cylindrospermopsin monitoring, water supply management, treatment optimization, and improved communications to reduce risk if a cylindrospermopsin event were to occur in the coming algae seasons. The City has already implemented many of these recommendations.

The Expert Panel provided further near-term recommendations to the City for additional measures that will enhance the City's ability to detect, react, and control elevated levels of cylindrospermopsin, increasing protection of the City's customers. The Expert Panel also reviewed long-term options to further reduce potential water quality risks associated with cyanotoxins and contaminants of emerging concern (CEC), and recommended the City undertake comprehensive, holistic master planning efforts to ensure sustainable solutions to achieving the City's long-term water quality goals.

An implementation schedule of recommendations is provided in Figure ES-1, with more detail and justification for the recommendations found within this summary report and in Attachments A–F.

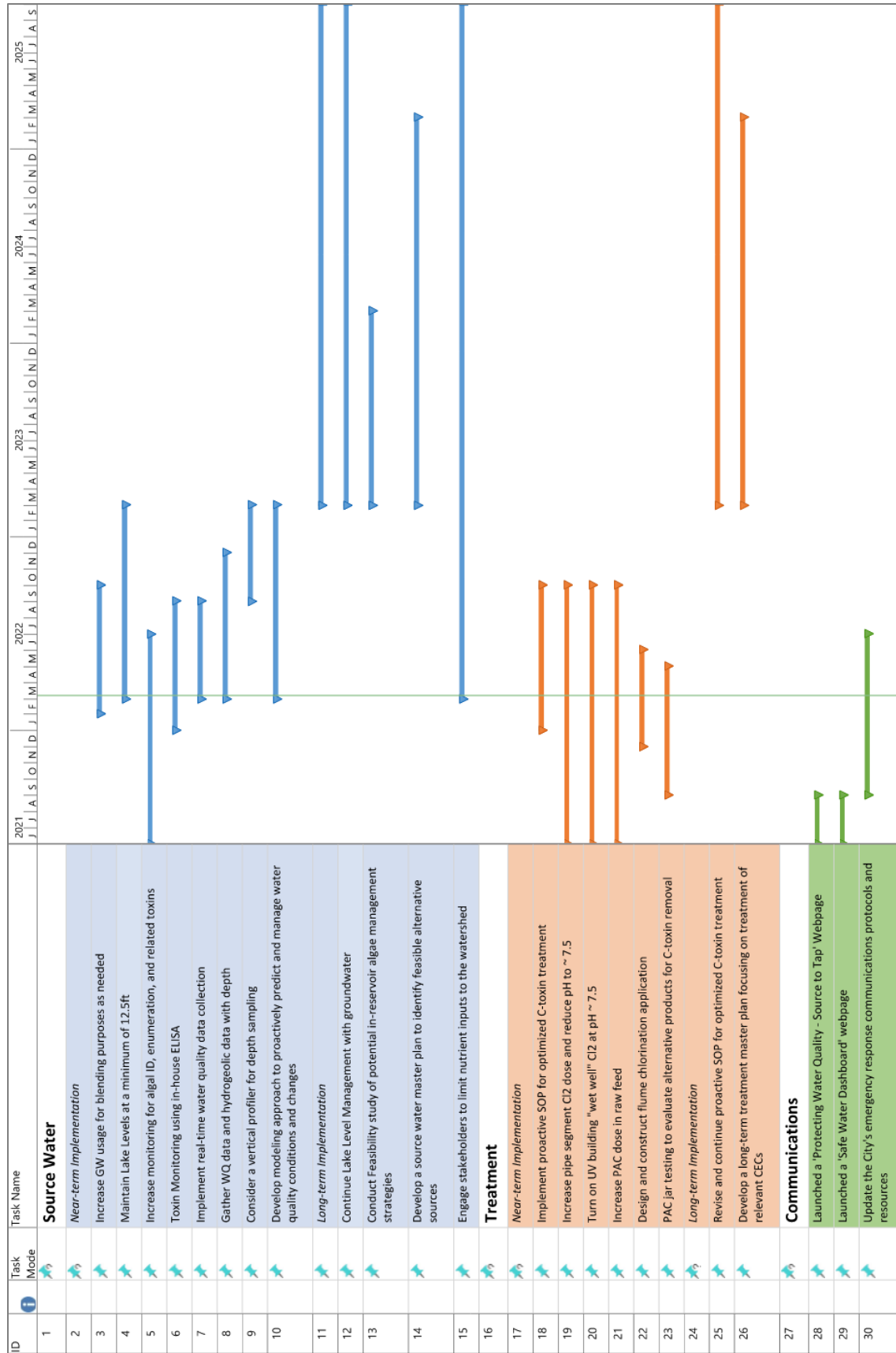


Figure ES-1: Implementation Schedule for Near- and Long-Term Expert Panel Recommendations

1. Introduction

Following the May 2021 cyanotoxin event, Mayor James convened the Expert Panel to use available City data and the best available science to recommend proactive and lasting solutions to address water quality risks from cyanotoxins.

1.1. Purpose, Goals, and Guiding Principles

The Expert Panel was brought together to make recommendations to the City to help address the impacts of blue-green algal toxins in the raw water supply on the City's water treatment plant (WTP). More specifically, the goals of the Expert Panel evaluation included:

- Manage source waters to make sure the best water quality enters the WTP
- Optimize performance of multi-barrier treatment steps at the WTP
- Maintain water quality in the distribution system

In achieving these goals, the Expert Panel employed a series of guiding principles, including:

- Strive to produce the highest quality water
- Maintain a holistic source-to-tap perspective
- Leverage multiple treatment barriers

1.2. Expert Panel Members

The Expert Panel was comprised of drinking water quality and treatment experts well versed in cyanotoxin challenges, representing national environmental consulting firms.

- **Dr. Robert Cushing**, PE, BCEE, is a nationally recognized expert with more than 30 years of water quality and water treatment experience. As a senior vice president with Carollo Engineers, Dr. Cushing has worked with large water utilities on numerous successful treatment facility planning and design projects, as well as studies and programs to improve distribution system water.
- **Dr. William Becker**, PE, BCEE, has more than 30 years of drinking water treatment experience, including pilot studies and treatment optimization. He directs Hazen and Sawyer's drinking water practice, working with some of the largest utilities in the country to solve water quality and treatment challenges. Dr. Becker teaches courses on water treatment at the University of Colorado, Boulder, and is affiliated with the Columbia Water Center at Columbia University. He has authored hundreds of technical presentations and publications.
- **Dr. Chandra Mysore**, PE, BCEE, has more than 30 years of drinking water quality and treatment experience. He is a Vice President and Regional Drinking Water lead with Jacobs Engineering, and has partnered with utilities to design water treatment systems and evaluate feasibility of emerging treatment technologies. Dr. Mysore has provided technical direction and senior review of projects around the globe that address

cyanotoxins and other source water quality concerns. He has authored more than a hundred technical publications and is an active committee member with American Water Works Association (AWWA) and Water Research Foundation. He is also the Chair of the AWWA Membrane Process and Research Committee.

- **Dr. Erik Rosenfeldt**, PE, is Hazen and Sawyer’s Director of Drinking Water Process Technologies and Director of Innovations–Drinking Water. He has more than 20 years of drinking water treatment experience focusing on optimizing conventional treatment and implementing advanced treatment for addressing CECs. Dr. Rosenfeldt brings experience from algal metabolite focused projects from around the country and has served as a principal investigator on research projects focused on reducing cyanotoxins and other CECs in water resources.

1.3. Scope of Services

To achieve the objective of the evaluation, the Panel was tasked with the following assignments:

- Review the recent event associated with cylindrospermopsin detection, including monitoring and detection methods deployed, source water control, treatment, and overall management response.
- Analyze source water and treatment infrastructure and operations with respect to cylindrospermopsin formation, control, and risk reduction, including conditions surrounding source water quantity and quality of the City’s groundwater and surface water supplies, along with permit conditions for source water system and WTP operations.
- Provide near- and long-term recommendations to meaningfully reduce risk of a repeat cylindrospermopsin event, focusing on physical/institutions changes required (if any) to address future cyanobacteria events.

From July to August 2021, the Panel completed an incident review and additional studies to analyze source water, treatment infrastructure, and operations and recommend near-term actions for the City to help reduce water quality risks. These actions were presented to the City Council and other stakeholders on August 26 during a Mayor Commission Meeting.

Then from September 2021 to February 2022, the Panel completed additional analysis and studies to confirm preliminary findings and identify recommendations for future actions. This work was supported by technical subgroups in collaboration with City staff. Throughout, the Expert Panel met with City staff and Town of Palm Beach representatives during monthly technical work sessions to share updates and discuss findings.

Attachment A contains the contracted scope of services. Attachment B contains the presentation slides from the Expert Panel Work Session held on July 9, 2021.

The results of the evaluation are summarized in this document, and include:

- Section 1: Introduction
- Section 2: Incident Review
- Section 3: Expert Panel Evaluation
- Section 4: Charting Future Actions

Further detail is provided in attachments to this summary report, including slides from technical work sessions and other important documents. The included attachments are:

- Attachment A: Expert Panel contracted scope of work
- Attachment B: Presentation from July 9, 2021, Expert Panel work session #1
- Attachment C: 2021 Cylindrospermopsin Incident Operational Evaluation
- Attachment D: Presentation from October 12, 2021, Expert Panel work session #6
- Attachment E: Presentation from September 14, 2021, Expert Panel work session #5
- Attachment F: Presentation from November 9, 2021, Expert Panel work session #7

2. Incident Review

The City owns and operates a public water system providing potable water to the residents, visitors, and businesses of West Palm Beach and the towns of Palm Beach and South Palm Beach. The water system includes the source water facilities, the WTP, the remote storage and pumping facilities, and the distribution system. The City's drinking water treatment processes have been designed and constructed to meet or exceed the requirements of existing federal, state, and local drinking water regulations.

In May 2021, the City detected cylindrospermopsin in the finished drinking water at concentrations above the EPA health advisory level for certain vulnerable populations. Based on confirmation sample results, and in consultation with the Florida Department of Health (FDOH), a health advisory was issued to water customers. In response to the cyanotoxin, the City took immediate action to isolate the harmful algal bloom in the source water and to remove and destroy cyanotoxins at the WTP. The "Do Not Drink–Do Not Boil" advisory was in effect from May 28 until June 4, 2021, when additional sample results confirmed cylindrospermopsin levels were below the health advisory levels.

The following incident review observations stem from the Panel's interviews with City staff, review of records and data, and inspection of facilities completed in 2021. Attachment C contains the 2021 Operational Evaluation providing a comprehensive data set and analysis of the incident.

2.1 Monitoring

The Expert Panel reviewed the City's program for source water, process water, and finished water monitoring to confirm the program incorporates best practices and appropriate monitoring steps. The City is currently following the FDOH recommended sampling schedule. As a result of the May 2021 event, the City increased water quality monitoring and acquired the in-house capability to screen source waters for the cylindrospermopsin and microcystin using the enzyme-linked immunosorbent assay (ELISA) method. This capability allows for early warning screening with more frequent sampling and a shorter turnaround time for sample results. Testing is also completed through a contract laboratory with both ELISA and liquid chromatography with mass spectrometry (LC/MS) capabilities to analyze for microcystin and cylindrospermopsin, respectively. ELISA testing is subject to interferences and potential for false positive and negative results, so it is typically now used as an early warning screening method in raw, process, or finished water samples. The LC/MS testing is the official result for regulatory purposes.

Source Waters

The Expert Panel reviewed historical source water quality data gathered by the City. Between August 2016 and April 2021, 60 sampling events were completed with varying extracellular and Total cylindrospermopsin levels. The removal rates averaged 43 percent and 49 percent for extracellular and total cylindrospermopsin, respectively, with all finished water leaving the WTP below the EPA's Health Advisory levels.

Additional steps during the incident review included:

- Field observations, within the canals and lakes, for visual signs of blue-green algae within the source waters by staff.
- Physical samples from the lakes and canals analyzed under a microscope by a trained biologist within the PUD laboratory for specific algal species.
- Physical samples from the lakes and canals shipped to an offsite laboratory for speciation and cell counts of the specific algal species.
- Raw water samples from the WTP's North Raw Water Pump Station collected monthly and shipped to an offsite laboratory for analysis using ELISA.

Process Waters

Prior to May 2021, the City did not conduct process sampling for cyanotoxins. During the event, the City initiated process sampling to help evaluate the effectiveness of the various treatment process.

The City now has the in-house capability to screen process waters for cylindrospermopsin and microcystin using the ELISA method. This provides a short turnaround period of less than 24 hours during an emergency to make sure the treatment processes are performing as needed.

Finished Water

Prior to May 2021, the City collected finished water samples representing the point-of-entry to the drinking water system on a monthly basis and shipped them to an offsite laboratory for cyanotoxin analysis. The samples were analyzed using the ELISA method with a typical turnaround of three to five days.

Since the event, finished water samples are sent offsite to a certified laboratory that uses the LC/MS method for cylindrospermopsin and ELISA for microcystin. Turnaround time is typically two to four days.

2.2 Treatment

The Panel reviewed performance of the City's existing treatment processes at the WTP. Overall, the treatment systems at the WTP are designed with sufficient redundancy and capacity to allow variations within the operating levels to ensure compliance with the applicable federal, state, and local regulatory standards. No exceptional events or conditions were noted during the sampling events that resulted in exceedance of the existing regulatory standards.

Additional observations about specific processes included:

- The pre-chlorination system did not appear to impact observed cylindrospermopsin removal based on the low free chlorine levels and high raw water pH as noted in the historical data and during the May 2021 event. Jar testing indicated that at the free chlorine levels needed to effectively reduce the cylindrospermopsin, disinfection byproduct (DBP) formation would likely approach or exceed regulated limits.
- The Powdered Activated Carbon (PAC) system was not in use during the historical sampling events however process sampling and jar testing indicated that the PAC is effective at reducing the cylindrospermopsin.
- The recarbonation/flume systems did not appear to directly impact observed cylindrospermopsin removal. However, the system provides the benefit of reducing the treated water pH improving the effectiveness of the free chlorine in the post-chlorination process. The reduced Total Organic Carbon (TOC) within the flume provides an additional potential treatment segment for free chlorine.
- The post-chlorination system contact time was changed with the construction of the UV system. This impacted the treatment capacity for cylindrospermopsin based primarily on the reduced contact time with free chlorine levels. Increasing the free chlorine residual provides increased cylindrospermopsin removal. The existing capability to dose free chlorine into the UV wet wells provides an additional barrier along with the existing pipe segment.
- The response capability to switch to free chlorine has a significant impact on the contact time that will effectively reduce cylindrospermopsin levels. The use of free chlorine within the final treatment stages and the distribution system has the negative impact of increased levels of regulated DBPs.

Based on these initial observations, the Expert Panel undertook studies to evaluate the robustness of the City's cylindrospermopsin treatment barriers and identify opportunities for treatment process optimization. These included an evaluation of field collected process data to understand removal by existing WTP processes, use of the AWWA CyanoTOX model to evaluate chlorination and pH practices, and bench testing to confirm and optimize performance of PAC and chlorination, and identify a new chlorination practice to enhance oxidation.

2.3 Communications

The Panel also reviewed the communication steps the City took during the May 2021 event. The City followed available and applicable state and federal guidelines in its reporting, response, and public notification of a cyanotoxin produced by blue-green algae in its finished water. However, there are opportunities to improve ongoing customer communications about drinking water quality and treatment and to develop written procedures for appropriate public notification steps during a potential future event.

3. Expert Panel Evaluation

Cyanotoxins are a contaminant of emerging concern nationwide and the regulatory framework and scientific understanding of cyanotoxins are dynamic. Several states are implementing standards or guidelines that apply to cyanotoxins, but not all. There are currently no drinking water regulations or monitoring requirements for cyanotoxins in Florida.

Addressing cyanotoxins effectively with a holistic approach requires a source-to-tap approach to maximize risk reduction. The Panel reviewed options for improving cyanotoxin control and communications through:

- Source Water Monitoring and Management
- Near-term and Long-term Cyanotoxin Treatment

During the course of the Expert Panel's evaluation, the City undertook several of the recommended actions described in this section.

3.1. Source Water Monitoring and Management

The City owns and maintains an intricate network of monitoring stations in various aquatic sources, including canals, lakes, stormwater, and wetlands. The City conducts water quality and hydrologic monitoring for resource protection, water production, and permit compliance. These various water sources provide raw water to the City's WTP on Clear Lake. Clear Lake is the most downstream waterbody with a series of water bodies upstream of it. Clear Lake is fed by Lake Mangonia, wetlands (Apoxee wetland, Grassy Water Preserve-GWP), and M-Canal. Other controlled inputs to this source water network are upstream including the South Florida Water Management District L-8 tieback canal which receives water from L-8 canal with Lake Okeechobee as the primary source and L8 basin and L8 reservoir as supplemental sources

(regional sources) which are also connected to Everglades agricultural area. Figure 1 provides an overview of the City's source water system.

The flow from the L8 canal is conveyed into the City's system via the L-8 tieback canal through the City's Control-2 structure. From there, the flow enters the City's M-canal passing through Control-3, crossing Grassy Waters Preserve, flowing through Control-4 and into Lake Mangonia. Flow from Lake Mangonia travels through a canal into the main body of Clear Lake and then into the East Lobe of Clear Lake where the two raw water intakes for the WTP are located. During abnormal water quality events (e.g., chemical spills, Harmful Algal Blooms [HAB]), these control structures assist the City in isolating and treating these water bodies.

The East Lobe control system has two locations on Australian Avenue where raw water can enter from Clear Lake into the East Lobe of Clear Lake i.e., a) divide structure/Australian Avenue gate with three gates and b) control structure with pump station and a long chute submerged in the water. These control systems were designed primarily for drought protection and to avoid contamination events (e.g., chemical spills, sewage spills, HABs). The submerged chute with pump station provides flexibility to draw water at a deeper depth from Clear Lake into the East Lobe of Clear Lake under abnormal conditions (e.g., poor water quality event such as HABs that occurred in 2021). L-8, GWP, M-Canal, Lake Mangonia, and Clear Lake are considered as primary sources of water to the WTP.

Secondary sources of water include the C-17 canal (stormwater), C-51 canal (Renaissance Treatment train to treat stormwater), and South Clear Lake and groundwater. The City can convey flow from the C-17 canal via a pump station into the M-Canal. The City uses groundwater to supplement water levels during droughts and includes the Eastern and Western well fields (EWFs and WWFs) and Aquifer Storage and Recharge well located at the WTP.

The City's source water can be susceptible to HABs due to the diverse supply of surface waters with conditions that support algal growth (e.g., water age, quiescent conditions, nutrient load (N,P), sunlight, warmer temperatures, sediment release and biological interactions). Within the water quality monitoring program, the City has incorporated a robust algae monitoring and treatment program in the primary sources of water to the WTP. In the past, City staff have detected the cyanotoxin (i.e., microcystin) at levels below the EPA health advisory levels in several locations (e.g., Lake Okeechobee, M-Canal). Hydrogen peroxide as an algicide is applied at various times of the year to treat algal blooms based on visual observations in the field. The City can isolate various upstream water bodies (e.g., isolate sections of M-Canal by shutting control structures) for treating algal blooms.

The City's Water Use Permit operational protocols restrict discharges through Control-4 to the City's lakes when lake stages are greater than 12.5 feet NGVD and GWP is above 18.4 feet NGVD. The Water Use Permit limitation has resulted in overall significantly lower lake stages compared to historic values in 2021. These operational protocols also limit groundwater withdrawals for lake recharge from the EWF to when Clear Lake is below 10.5 feet NGVD and GWP is below 17.25 feet NGVD, and further restricts the use of the WWF, when Clear Lake is below 9.0 feet NGVD.

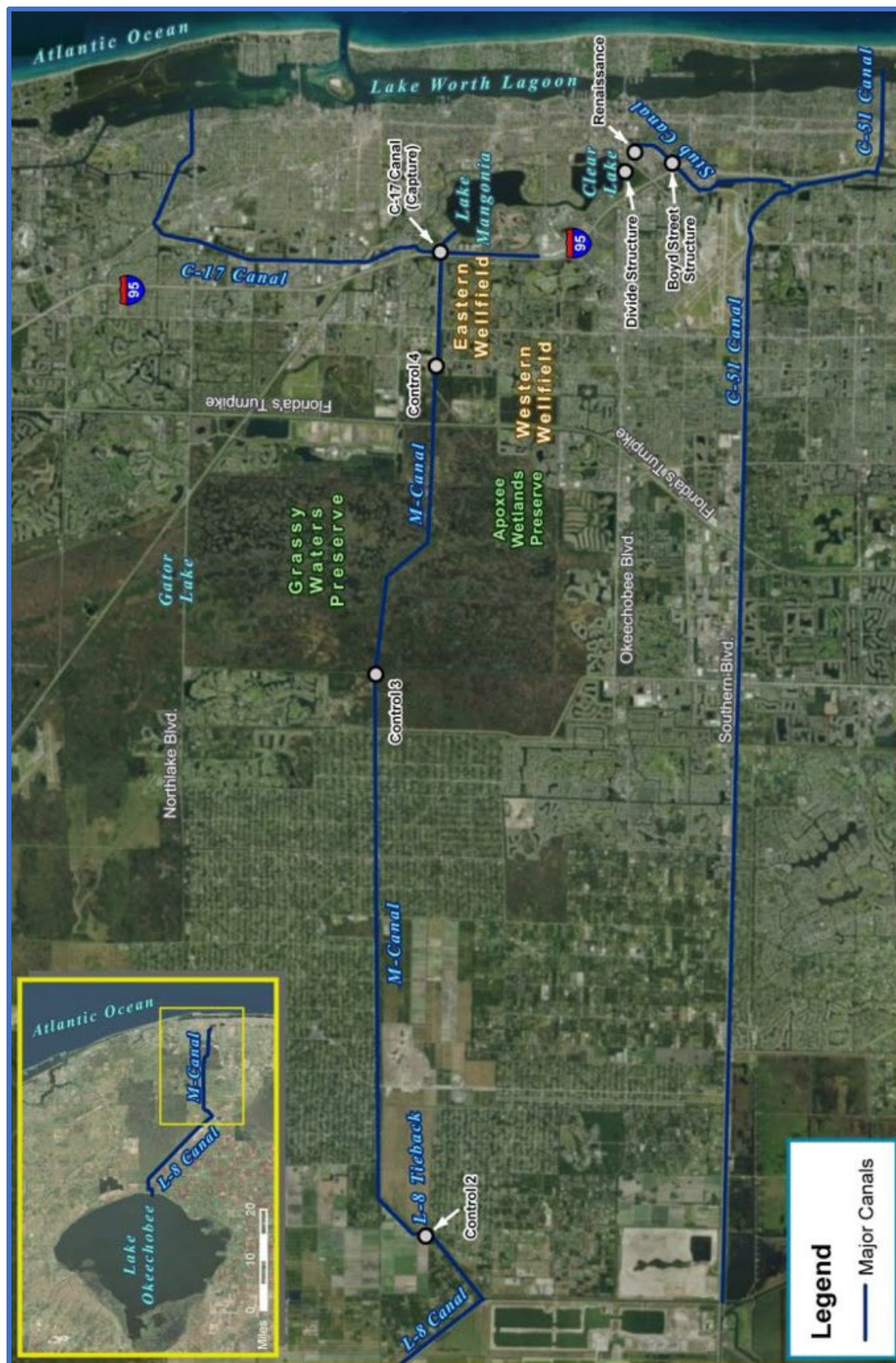


Figure 1: Overview of the City of West Palm Beach Source Water System (Source: 2019 Baseline Water Quality Report)

Objectives

The objectives of the source water monitoring and control evaluation were to identify water quality trends correlating with increased cylindrospermopsin levels in the City's source waters and identify recommended actions to:

- Optimize source water quantity and quality to minimize cyanotoxins and maximize treatment performance.
- Reduce likelihood and magnitude of algal blooms.
- Evaluate active water quantity, quality, and source management strategies (in collaboration with the City's modeling team).

Evaluation Approach

To meet these objectives, the Panel reviewed water quantity and quality data for the City's surface water and groundwater supplies, including seasonal and drought-related variations. The City's comprehensive database, which includes more than 20 years of data, facilitated the evaluation. Correlations between source water quantity and quality (e.g., pH, temperature, conductivity, chloride, algal cell counts, algal toxins) were developed. Additional studies were performed in Clear Lake where data sondes were placed at two different locations and water quality and hydrologic data (pH, temperature, DO, chlorophyll-a, ORP, wind speed) were collected as a function of depth (August-September 2021).

Attachment D contains presentation slides from the Expert Panel Work Session 6 held on October 12, 2021, providing a detailed review of the data review and analysis.

Summary of Findings

Based on the data reviewed and analyzed, preliminary findings are presented below:

- Preliminary data analysis implicates Clear Lake and Lake Mangonia in cyanotoxin production. Two probable hydrological conditions favoring excessive cyanobacteria growth include low water elevation and water age.
- The most common genus of cyanobacteria that produce the toxin cylindrospermopsin include *Cylindrospermopsis*, *Aphanizomenon*, and *Lyngbya*. It was found that *Cylindrospermopsis* and *Lyngbya* are the major toxin-producing algae in Clear Lake and East Lobe, which are the nearest sources to the intake.
- High toxin levels (cylindrospermopsin) can be correlated to higher concentration of the toxin-forming algae (i.e., *Cylindrospermopsis*) in 2021 as compared to 2020. Toxin-forming algae dynamics are enhanced by conditions that include:
 - o Low water levels in Clear Lake lasting longer in 2021 compared to 2020; lake levels were down to 10 feet from normal levels of 12.5 feet in 2021.
 - o Water age, quiescent conditions, high water temperature, high pH, and nutrients (N,P).

- o Stratification and anoxia in some locations as evidenced by additional studies conducted in Clear Lake.
- Using a greater quantity of groundwater in the source water blend helps to lower the toxin concentration as evidenced by the lowered cylindrospermopsin concentrations in latter parts of May and in June 2021. However, attention should be paid to water quality (e.g., conductivity) and treatment.
- C-17 impacts on overall water quality appear to be minimal as less quantity contributed to the blend in 2021 compared to 2020 (26 percent versus 6 percent); however more data is needed to confirm (e.g., algae and toxins).
- Clear Lake studies (August-September 2021) showed some promise of gathering and using water quality data as a function of depth to manage water quality.

3.2. Cyanotoxin Treatment

The City owns and operates a conventional surface WTP that meets all federal and Florida regulations governing drinking water quality. The WTP has recently undergone upgrades to provide for post-filter UV treatment along with raw water PAC treatment. While these upgrades were designed to improve process reliability and provide an additional treatment barrier for microbial pathogens (UV) and raw water organics (PAC), they were not designed specifically for cylindrospermopsin removal, and the PAC facilities were not in use during the 2021 incident. Figure 2 presents a process flow diagram and facilities map, detailing location and flow through the City's treatment facilities.

Objectives

The objectives of the cyanotoxin treatment evaluation were to identify potential treatment enhancements that could be implemented to maximize risk reduction. The evaluation of near-term risk reduction measures focused on optimizing or expanding use of existing processes, including PAC and free chlorine usage (Cl_2), as well as controlling pH for improved cylindrospermopsin (CYL) oxidation.

Evaluation Approach

The Expert Panel performed an in-depth review of collected process data to benchmark current process performance and followed this evaluation with process modeling and bench testing to evaluate potential process optimization strategies. The process modeling used the AWWA CyanoTOX[®] model (Version 3.0)¹, an internationally recognized tool designed to assess how treatment adjustments (such as pH, oxidant dose, and contact time) may influence degradation of cyanotoxins. Bench testing to evaluate performance of PAC and chlorination processes was conducted at the Hazen Environmental Lab at Manhattan College.

Attachment E contains presentation slides from the Expert Panel Work Session 5 held on September 14, 2021, which provide further details of the treatment evaluation.

¹ [Cyanobacteria/Cyanotoxins | American Water Works Association \(awwa.org\)](https://www.awwa.org/cyanobacteria-cyanotoxins)

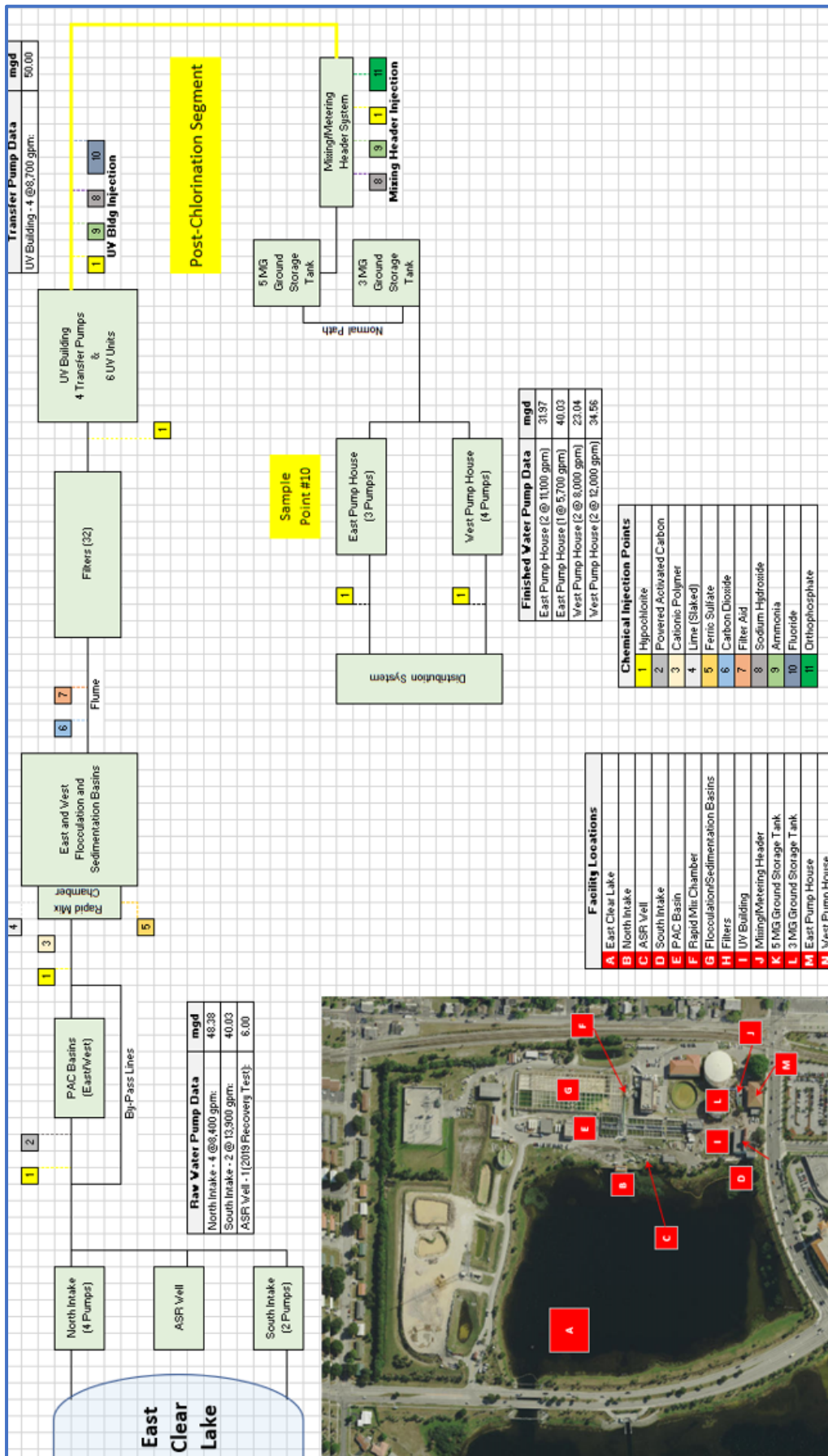


Figure 2: The City of West Palm Beach WTP Process

Summary of Findings

The key findings from this evaluation were that optimization of current treatment was capable of significantly reducing risk from cylindrospermopsin. In addition, the Expert Panel identified a treatment modification (flume chlorination) that could further reduce risk. Even though the risk of a repeat event has been significantly reduced, it is prudent to further evaluate long-term options such as identifying treatment technologies capable of further reducing risk from cylindrospermopsin and additional CECs. These long-term options should be further studied as part of a holistic system evaluation for addressing future treatment challenges and CECs.

Near-term Risk Reduction Measures

The evaluation of near-term risk reduction measures focused on understanding performance of existing technologies at the WTP and evaluating options for optimizing or expanding use of effective technologies to reduce risk. The Panel collected and analyzed data from literature review, in-plant testing, and modeling and bench testing of promising approaches.

The Panel's review of data from the WTP showed existing treatment steps are removing the low levels of cyanotoxins in the source water, particularly PAC and use of free chlorine (Cl_2). Modeling using a calibrated version of the AWWA CyanoTOX 3.0 tool and additional bench testing suggested that adjustments to optimize the multi-barrier process may make the WTP even more effective at removal. The City has used these findings to inform development of a monitoring and treatment protocol designed to reduce risk of cylindrospermopsin in drinking water.

PAC Optimization

The City recently built a raw water PAC feed and contact system. This system can provide adequate contact time and PAC doses to achieve significant adsorption of cylindrospermopsin. The Panel's evaluation therefore focused on testing alternate products from those currently in use at the WTP and evaluating optimal doses of PAC for handling elevated cylindrospermopsin levels in the raw water.

The findings from this evaluation include:

- Jar testing confirmed that addition of PAC in pre-treatment helps reduce cylindrospermopsin, and that the City's PAC system provides adequate contact time for effective cylindrospermopsin adsorption.
- Jar testing identified a wood-based product which could potentially improve cylindrospermopsin removal at the WTP.
- However, the testing also identified a potential challenge of PAC carryover to and through filters, which may limit dose or product. This phenomenon is being further studied through follow-up jar testing currently ongoing.

Optimization and Expansion of Cl_2

The City historically has maintained a free chlorine residual at one location in the WTP, in a segment of pipe between the UV reactors and the ammonia feed addition, prior to finished water storage. This short segment resulted in minutes of free chlorine residual, occurring at

finished water pH (pH 8.5+), which are known to be less effective for cylindrospermopsin oxidation.

Impacts of chlorinating in this segment at a lower pH, as well as considering impacts of adding free chlorine in the UV system wet well (providing longer contact time), were evaluated using modeling and jar testing methods. Additionally, benefits associated with installing a new pre-filter flume location were quantified and balanced with risks of potential increases in DBPs.

The findings from these evaluations include:

- Reducing pH within the CT segment improved free chlorine performance for cylindrospermopsin oxidation and provided a modest amount of risk reduction.
- Adding free chlorine to the UV building wet well, particularly when coupled with pH reduction, provided significant improvement in overall plant cylindrospermopsin oxidation and further reduced risk.
- Building a new “flume-chlorination” system would provide significantly more oxidation of cylindrospermopsin and greatly reduce risk. Jar testing also indicated that the process change would likely not increase DBPs to unacceptable levels.
- Feeding free chlorine to the raw water could provide significant additional oxidation of cylindrospermopsin, but formation of DBPs to unacceptable levels was identified as a concern.

Long-term Risk Reduction Measures

The evaluation provided confidence in the available treatment processes to adequately reduce risk if levels of cylindrospermopsin in the City’s source water increase periodically. As a result, it does not appear that the City is in immediate need of investing in advanced treatment to address water quality concerns associated with cylindrospermopsin.

However, it is also recognized that water supplies may be at risk of contamination from additional known and unknown CECs which may become of concern in the future. As a result, the Expert Panel felt it useful to consider potential options for future treatment which would increase the robustness of the multi-barrier approach for cyanotoxin control and provide additional benefits for controlling potential future CECs if and when they may be identified.

Technologies were identified through literature review which could provide for additional robust cylindrospermopsin barriers as well as enhanced treatment of additional CECs. Table 1 identifies potential benefits of the advanced treatment processes considered as potential additional treatment barriers.

Permanganate (MnO₄)

Permanganate (potassium or sodium) is a strong oxidizer used often in pretreatment to address dissolved metals or for oxidizing bulk organics. Permanganate has shown limited effectiveness for cylindrospermopsin but is effective for microcystin and possibly for Anatoxin-A and taste and odor compounds. Permanganate has not been shown effective for disinfection or oxidation of CECs.

Chlorine Dioxide (ClO₂)

Chlorine dioxide is a strong oxidizer used often in pretreatment to address dissolved metals, oxidizing bulk organics, or as a primary disinfectant. Chlorine dioxide has shown limited effectiveness for cylindrospermopsin, additional cyanotoxins, MIB and geosmin, and CECs.

Ozone

Ozone is a highly reactive form of oxygen, used in water treatment as a strong disinfectant and oxidizer. Ozone is capable of rapidly oxidizing cylindrospermopsin, additional algae toxins of concern (microcystin, Anatoxin-A, Nodularins, but less effective for Saxitoxins), MIB and geosmin, and additional CECs. Ozone does not provide an effective barrier for oxidizing-resistant compounds, including synthetic flame retardants (such as PFAS).

Ultraviolet Advanced Oxidation Process (UV AOP)

The use of high doses of UV in combination with hydrogen peroxide or free chlorine produces UV AOP. AOP is capable of rapidly oxidizing cylindrospermopsin, additional algae toxins of concern (microcystin, Anatoxin-A, Nodularins, but with unknown effectiveness for Saxitoxins), MIB and geosmin, and additional CECs. UV AOP does not provide an effective barrier for oxidizing-resistant compounds, including synthetic flame retardants (such as PFAS).

Granular Activated Carbon (GAC)

Post-filter GAC uses highly hydrophobic GAC media to adsorb (and remove from water) organic compounds. Fresh GAC is capable of removing cylindrospermopsin, additional algae toxins of concern, MIB and geosmin, DBP precursors, and additional hydrophobic CECs including PFAS. The capacity of GAC for removing contaminants from water exhausts over time, so GAC needs to be periodically replaced or regenerated to maintain effective treatment.

Biologically Aerated Filter (BAF)

The City's filters are filled with biologically active carbon filter media, which serves as an effective barrier for turbidity and pathogen removal, and also as a structure to support biological activity which can support transformation of some organic chemicals. When the media in the filter is freshly replaced with active GAC, the filters will serve to remove organics similar to GAC. However, the carbon quickly exhausts and the resulting steady-state biological activity can remove some algae toxins of concern, partially remove MIB and geosmin, DBP precursors, and some CECs (excluding PFAS). The efficiency of BAF increases when combined with pre-filter ozonation.

Reverse Osmosis (RO) Nanofiltration (NF)

High pressure membranes (NF or RO) are semi-permeable barriers utilized often for treating saline groundwater in Florida, as the technology is capable of passing water but rejecting many constituents within the water including organics, metals, and ions (Ca²⁺, Cl⁻). High pressure membranes are an effective barrier available for providing high removal of organics, including cylindrospermopsin, additional algal toxins of concern, MIB and geosmin, DBP precursors, and additional CECs including PFAS. The process results in a highly concentrated reject stream, requiring special consideration.

Table 1: Identifying Potential Treatment Options for Cylindrospermopsin and Additional Water Quality Benefits

Technology	Cylindrospermopsin	Additional cyanotoxins	Taste and Odor	CECs	Pathogens	"As Needed" Operations
MnO ₄	Not Effective	Variable	Inconclusive	Not Effective	Not Effective	Capable
ClO ₂	Not Effective	Not Effective	Not Effective	Not Effective	Effective	Capable
Ozone	Effective	Effective	Effective	Effective	Effective	Incapable
UV AOP	Effective	Effective	Effective	Effective	Effective	Capable
GAC	Effective	Effective	Effective	Effective	Not Effective	Incapable
BAF	Inconclusive	Variable	Variable	Variable	Effective	Incapable
RO/NF	Effective	Effective	Effective	Effective	Effective	Incapable

4. Charting Future Actions

The actions the City has taken to enhance source water monitoring and optimize the existing water treatment process have greatly reduced the risk of elevated levels of cylindrospermopsin reaching the distribution system and consumer taps. To further manage and reduce risk, the Panel recommended additional near-term and long-term actions related to source water monitoring and management, treatment optimization, and communications, summarized as follows.

Near-term Recommendations

The Panel recommended ongoing and additional near-term steps the City can take related to source water, treatment, and communications.

Source Water

The Expert Panel reviewed and evaluated source water quantity and quality data for correlations with observed elevated levels of cylindrospermopsin. To optimize source water quantity and quality entering the WTP, the Expert Panel recommends the City:

- Continuously maintain lake level stages greater than 12.5 feet NGVD as lower stages contribute to the formation of algal blooms and subsequent algal toxin formations, especially in warmer months.

- Use more groundwater for surface water blending, as the findings support that the introduction of groundwater with low potential for algal growth can further reduce cyanotoxins in the City's source water.
- As part of an early warning system, increase monitoring for algal identification, enumeration (e.g., genus and species) and related toxins, using the following:
 - o Conduct toxin monitoring and sampling within the primary and secondary source waters using the in-house ELISA method.
 - o Implement devices that help in detection of contaminants and water quality characteristics in real-time at select locations in the source water network (in-situ monitoring).
 - o Consider investing in a vertical profiler system which samples and analyzes water samples throughout the depth of the lake, assisting operators to know the depth of the best quality water.
- Continue to gather water quality and hydrologic data as a function of depth in select locations to better understand Lake Mangonia and Clear Lake characteristics and internal water quality dynamics including seasonal impacts (e.g., water age and stratification).
- Continue modeling of the City's water sources to help proactively manage and predict water quality conditions and changes. Along with the City's robust sampling program, modeling will help the City make decisions on what water sources to use based on real-time conditions.

Treatment

The Expert Panel performed extensive review of existing treatment data, modeling, and bench testing to evaluate potential treatment optimization strategies targeting cylindrospermopsin at the WTP.

To provide meaningful risk reduction for cylindrospermopsin in treatment, the Expert Panel recommends the City:

- Continue with measures the City has implemented to date for reducing cylindrospermopsin risk in treatment including wet well chlorination and increased chlorine doses in the pipe segment which were effective for reducing cylindrospermopsin when applied at lower pH (~7.5).
- Incorporate treatment optimization findings into a standard operating procedure for proactive optimization of PAC and Cl₂ treatment. This operating procedure can be documented in the City's Harmful Algae Response Plan to significantly reduce risk from cylindrospermopsin, focusing on chlorination pH and doses, and PAC doses and contact time.

- Increase the treatment robustness with an additional barrier for cylindrospermopsin by designing and constructing a flume chlorination application point to increase reliability of cylindrospermopsin treatment.

Communications

The Expert Panel recommended the following communications actions to keep the public and other interested stakeholders informed on steps the City is taking to protect water quality.

Ongoing Customer Communications

The Panel recommended options to provide ongoing, timely information to customers interested in learning more about the City's drinking water quality and treatment. In August 2021, the City launched two information webpages:

- A 'Protecting Water Quality—Source to Tap' webpage where community members can find information about the City's drinking water quality, sources, and treatment steps.
- A 'Safe Water Dashboard' webpage where interested community members can learn about routine water quality sampling and find current test results.

Seasonal Customer Communications

The Panel recommended the City incorporate proactive information in early spring customer communications about water quality and treatment steps the City is taking to address potential cyanotoxin concerns.

Public Notification Protocols

The Panel recommended the City document communications protocols and prepare notification templates as part of a written response plan. The City took action on this recommendation and developed a Harmful Algae Response Plan that identifies communications groups, activities, methods, and timing based on condition levels.

Communications groups:

- Residents, customers, and visitors, including vulnerable facilities and populations with access to the City's drinking water supply
- City of West Palm Beach
- Palm Beach County, Town of Palm Beach, and Town South Palm Beach
- Regulatory agencies

Activities:

- Health Advisory/Do Not Drink
- Emergency disinfectant switch
- City-wide Boil Water Advisory
- General status update

Communication Methods:

- News media release
- Palm Beach County Emergency Operations Center
- Direct contact to key stakeholders involved in the decision process or with the potential for additional impacts
- Social media
- Print media

Long-Term Recommendations

The near-term improvements recommended to bolster the City's monitoring, treatment, and source water management will significantly reduce the immediate threat from cylindrospermopsin in the future. The City can also take future actions to reduce risk from cyanotoxins or additional potential CECs. These actions will take more time to implement, and require significant science- and engineering-based evaluation to first identify potential CECs and then ensure that the incorporated actions meet appropriate challenges in a sustainable fashion. The following long-term recommendations will provide the City with opportunities to proactively plan for future cyanotoxin and other CEC challenges.

Source Water Monitoring and Management

Long-term improvement in source water quality and quantity can improve reliability and quality of the water provided to the City's WTP. These improvements are potentially expensive and must be considered within the context of addressing the City's water quality goals in a holistic fashion. To actively address source water improvements and make sound, sustainable decisions for long-term source water improvements, the Expert Panel recommends the City:

- Conduct feasibility studies that will help implement potential in-reservoir management strategies to further reduce likelihood and magnitude of potential algal blooms. These feasibility studies will assist in evaluating alternatives, compare merits and demerits, and develop lifecycle costs. Such alternatives could include:
 - o Destratification
 - o Hypolimnetic oxygenation
 - o Floating covers
 - o Biological control/bio-manipulation
 - o Ultrasound
- Develop a source water master plan that will help select a source water and blending program based on best available water. A comprehensive and systematic approach will help to establish priorities and develop recommendations for a Capital

Improvement Program for a 20-year planning horizon. This could include evaluation of various source waters:

- o Additional groundwater wells to augment the Eastern Wellfield
 - o Alternative water supply such as new brackish groundwater wells
 - o Seawater desalination
- Engage stakeholders (point and non-point source dischargers) to protect the watershed from nutrients including minimizing nutrients in stormwater discharges. It is acknowledged that these options may not be in the City's direct control, but can be much more economical than future investments to address blooms.

Treatment

Long-term treatment improvement can improve water quality reliability by incorporating additional barriers within treatment for cyanotoxins and other CECs. These improvements, identified in Section 3, are likely expensive and must be considered within the context of addressing the City's long-term water quality goals. To make sound, sustainable decisions for long-term treatment improvements, the Expert Panel recommends the City:

- Develop a treatment master plan that will inform selection of appropriate treatment barriers to meet the City's long-term water quality goals. A comprehensive and systematic approach will help to establish priorities and develop recommendations for a Capital Improvement Program for a 20-year planning horizon. The evaluation should include:
 - o Identify future regulatory considerations for a robust treatment process.
 - o Identify and monitor CECs that present potential science-based and/or regulatory concern for the City's drinking water customers.
 - o Evaluate advanced treatment options for the City's current source water portfolio, focusing on feasibility, rate impacts, and sustainability of technologies for meeting long-term water quality goals.
 - o Evaluate treatment requirements for identified alternate sources, focusing on feasibility, rate impacts, and sustainability of technologies for meeting long-term water quality goals.

Schedule of Implementation

Figure 3 provides a graphical summary of the timeline to implementation of the Expert Panel's recommendations. The City has already implemented many of the near-term recommendations or laid the groundwork for implementation based on the work with the Expert Panel. The remaining near-term recommendations should be implemented within one year of Expert Panel completion. Beyond this one-year period, long-term recommendations are suggested to continue the holistic evaluation of improvements to the City's drinking water source and treatment systems.

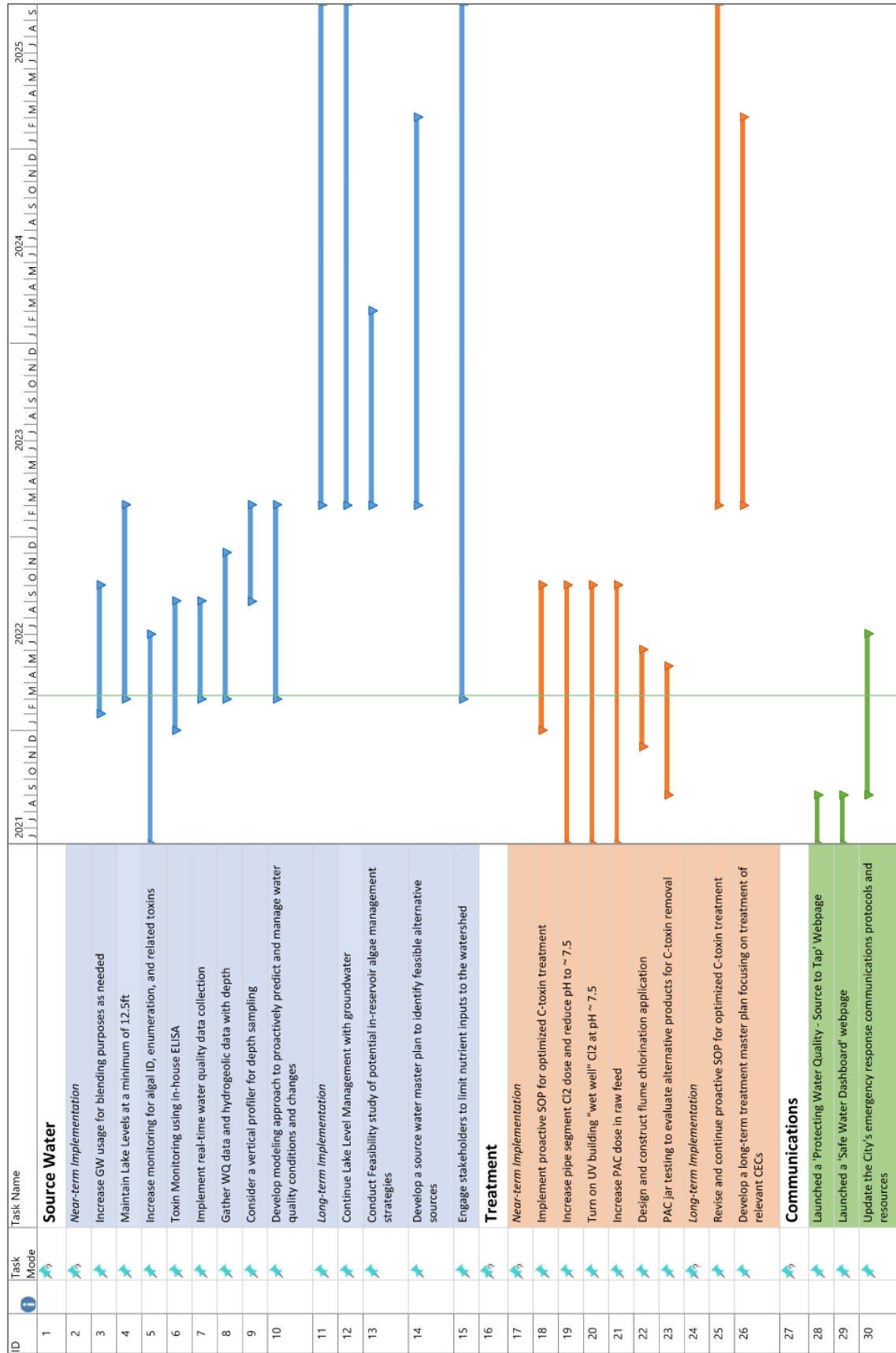


Figure 3: Implementation Schedule for Near- and Long-Term Expert Panel Recommendations

Attachments

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Update on Water Feasibility Study

TIME CERTAIN: 10:30 AM

(Backup will be provided in the purple folders)

Presenter

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

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - Old Business

Agenda Title

Town-wide Undergrounding Project

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

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

b. RESOLUTION NO. 051-2022 A Resolution of the Town Council of The Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute an Easement and Use Agreement Between the Town of Palm Beach and Florida Power & Light (FPL) at 1060 North Lake Way for Access, and Maintenance of FPL Equipment.

c. RESOLUTION NO. 052-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Authorizing the Town Manager to Execute an Easement and Use Agreement Between the Town of Palm Beach and Florida Power & Light (FPL) at 449 North Lake Way for Access, and Maintenance of FPL Equipment.

Presenter

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

ATTACHMENTS:

- ▣ **a. Review of Project and Dashboard, Summary of Project Status**
- ▣ **b. Memorandum dated March 18, 2022, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **b. Resolution No. 051-2022**
- ▣ **b. Attachment - Legal Description Exhibit A**
- ▣ **b. Attachment - Exhibit B**
- ▣ **b. Attachment - Exhibit C**
- ▣ **c. Memorandum dated March 18, 2022, from H. Paul Brazil, P.E., Director of Public Works**

- ▢ **c. Resolution No. 052-2022**
- ▢ **c. Attachment - Exhibit A**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

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: March 29, 2022

I. COMMUNICATIONS:

A. Community Meetings:

Coffee with the Crew meetings have been re-initiated. The next meeting for Phases 4 and 5 North will be held April 4 at 8:00am at Palmo Park. The meetings for Phases 4 and 5 South will occur April 11th at 8:00am at the Town Hall Park.

B. Significant Postal Mail or E-mail

Town staff continues to have easement meetings with property owners in Phases 6 and 7. Staff is waiting to send letters out for Phase 8 until we have made more progress with easements in Phase 7.

II. PROGRESS SUMMARY:

Overall, Town-wide Construction Progress, ten (10) of fifteen (15) construction zones are either complete or in progress/funded for construction, inclusive of Phases 1N, 1S, 2N, 2S, 3N, 3S, 4N, 4S, 5N and 5S. Phase 6 North and South are out for bids.

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 88% complete. Presently working with FPL to complete conversions. ATT is late on conversions especially north of Southern Boulevard. Comcast is making good progress.

Phase 3 North Construction:

From Osceola Way to the north-side of La Puerta Way

- Complete September 17, 2021

Phase 3 South:

From S. Ocean Blvd & S. County Road to the alleyway south of Worth Ave.

- Phase 3 South construction is 53% complete. Progress will significantly increase in May due to a number of agreements with businesses not to do work to impact their operations.

Phase 4 North:

From south-side of La Puerta Way to north-side of List Road

- Construction for Phase 4 North is 77% complete. All equipment has been installed with the exception of 3 switches at D-10 Pump Station.

Phase 4 South:

From Peruvian to Royal Palm Way

- Construction is 5% complete.

Phase 5 North:

From Country Club Road to Southland Road

- Design is 100% complete.
- 87 out of 87 (100%) easements are recorded or verbally approved.
- Notice to Proceed was issued September 27, 2021.
- Construction has begun.

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 99% complete.
- 80 of 84 (95%) easements are recorded or verbally approved.
- Notice to Proceed was issued September 27, 2021.
- Construction has begun.

Phase 6 North:

From Chateaux Drive & Kawama Lane to the south-side of Plantation Road

- Design is 89% complete and on schedule.
- 41 of 48 (87%) easements approved.

Phase 6 South:

Seaspray Ave. to the south of Royal Poinciana Way

- Design is 82% complete and on schedule.
- 67 of 72 (93%) easements approved.

Phase 7 North:

Palm Beach Country Club north to the south side of List Road

- Design is 45% complete and on schedule.
- 18 of 82 (22%) easements approved.

Phase 7 South:

Atlantic Ave. north to Via Los Incas & Sanford Ave.

- Design is 43% complete and on schedule.
- 7 of 70 (10%) easements approved.

Phase 8:

Royal Poinciana Way north to Everglade Ave.

- Design is 25% complete and on schedule.
- 2 of 87 (2%) easements approved.

III. FINANCIAL SUMMARY:

A. FEMA Grant Update:

- Quarterly submittals are in for approval.
- Requested an update on the status of the requested (and approved) grant modification but still have not received a response from FEMA/FDEM.

B. Project Budget Summary:

There are no significant changes since the last report. Updates include processing of vendor pay applications for design and work performed in active phases. The full Underground Utility Project Financial Report is provided within your backup package with the summary page attached.

cc: Jane LeClainche, Finance Director
Kevin Schanen, Kimley-Horn & Associates

**Underground Utility Project Budget
Project Financial Summary
March 31, 2022**

Expenditures	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 1	\$ 12,620,000	\$ 12,910,000	\$ 12,856,262	\$ 12,734,604	99.1%
Phase 2	\$ 9,170,000	\$ 13,470,000	\$ 12,924,578	\$ 12,481,712	96.6%
Phase 3	\$ 10,910,000	\$ 15,400,000	\$ 16,399,544	\$ 9,918,553	60.5%
Phase 4	\$ 10,370,000	\$ 15,220,000	\$ 17,695,472	\$ 7,412,447	41.9%
Phase 5 (Includes \$8.5 Million FEMA Grant Offset)	\$ 14,090,000	\$ 11,694,645	\$ 17,935,288	\$ 2,329,105	13.0%
Phase 6	\$ 16,820,000	\$ 20,800,000	\$ 1,954,334	\$ 1,711,736	87.6%
Phase 7	\$ 11,730,000	\$ 15,910,000	\$ 1,619,090	\$ 631,379	39.0%
Phase 8	\$ 12,300,000	\$ 14,500,000	\$ 1,391,803	\$ 452,861	32.5%
Total Project Costs To Date	\$ 98,010,000	\$ 119,904,645	\$ 82,776,371	\$ 47,672,397	57.6%
Other Costs Associated Directly with the Project (Page 8)	\$ 570,000	\$ 2,513,512	\$ 2,513,512	\$ 2,421,583	96.3%
Grand Total of Costs Related to Project	\$ 98,580,000	\$ 122,418,157	\$ 85,289,884	\$ 50,093,979	58.7%
Debt Service and Related Debt Issuance Costs (Page 8)			\$ 14,543,157	\$ 11,780,924	81.0%
Total Other Costs Outside Underground Budget (Page 8)			\$ 664,169	\$ 1,640,162	246.9%
Grand Total of All Costs Related to the Project	\$ 98,580,000	\$ 122,418,157	\$ 85,954,053	\$ 63,515,065	73.9%

Total Project Budget - Opinion of cost for construction	\$ 122,418,157
% Budgeted/Encumbered To Date Project Costs	69.67%
% Spent to Date - Project Costs	40.92%

Project Revenues Received

Revenues	Budget	Actual	% of Budget
Revenues			
Prepaid Assessments	\$ -	\$ 18,329,914	0.0%
Assessment Revenue	\$ 21,430,000	\$ 21,547,602	100.5%
Commercial Paper	\$ -	\$ -	0.0%
Town Owned Property Prepaid Assessments	\$ 2,797,291	\$ 2,797,291	100.0%
Interest on Assessment Escrow	\$ -	\$ -	0.0%
Interest	\$ 1,567,009	\$ 3,118,387	199.0%
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	\$ 2,750,000	55.0%
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 (401) Fund Marina	\$ 2,600,000	\$ 1,300,000	50.0%
Transfer from (001) General Fund - PM Salary	\$ 751,000	\$ 929,766	123.8%
Total Project Revenues	\$ 113,153,646	\$ 121,766,350	107.6%

Underground Utility Project Budget
Phase 1 Project Costs
March 31, 2022

	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	40,934	155.8%
Change Order for AT&T and Comcast Conduit			\$ 500,655	491,883	98.2%
Utility Design Costs			\$ 15,595	16,945	108.7%
Utility Construction Costs (FPL, Comcast, AT&T)			\$ 476,776	392,932	82.4%
Construction Engineering (KH)			\$ 207,771	205,818	99.1%
	\$ 4,210,000	\$ 4,930,000	\$ 4,844,935	\$ 4,766,377	98.4%
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%
Street Light Conversion			\$ 68,115	68,115	100.0%
Utility Design Costs			\$ 33,013	44,958	136.2%
Utility Construction Costs (FPL, Comcast, AT&T)			\$ 1,374,193	1,317,824	95.9%
Construction Engineering (KH)			\$ 316,498	316,396	100.0%
	\$ 6,800,000	\$ 6,350,000	\$ 6,390,143	\$ 6,345,618	99.3%
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	5,120	62.0%
Legal Advertising				1,861	
Total Phase 1 Costs	\$ 12,620,000	\$ 12,910,000	\$ 12,856,262	\$ 12,734,604	99.1%

Underground Utility Project Budget
Phase 2 Project Costs
March 31, 2022

	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	\$ 131,510	96.3%
Total Phase 2 Design	\$ 735,000	\$ 807,000	\$ 806,513	\$ 801,406	99.4%
Construction Costs					
Phase 2 North Construction					
Preconstruction			\$ 35,000	31,970	91.3%
Burkhardt Construction			\$ 3,932,792	3,905,978	99.3%
Owner Purchased Supplies			\$ 83,073	205,809	247.7%
FPL Design Cost			\$ 11,759	65,822	559.8%
ATT Design Cost			\$ 5,000	\$ 5,000	100.0%
Comcast Design Cost				\$ 4,582	
Utility Costs (FPL, Comcast, AT&T)			\$ 496,307	\$ 423,898	85.4%
FPL - Additional Vista Switches				\$ 54,938	
Street Light Conversion			\$ 19,186	\$ 19,186	100.0%
Construction Engineering (KH)			\$ 248,121	\$ 246,227	99.2%
Total Phase 2 North Construction	3,800,000	5,020,000	\$ 4,831,238	\$ 4,963,409	102.7%
Phase 2 South Construction	-				
Preconstruction			\$ 35,000	88,167	251.9%
Burkhardt Construction			\$ 6,322,275	5,770,440	91.3%
Owner Supplied Materials			\$ 172,321	175,898	102.1%
FPL Design Cost			\$ 13,330	16,900	126.8%
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%
Reimburse John Moran				\$ 39,240	
Construction Engineering (KH)	-		\$ 325,280	\$ 285,891	87.9%
Total Phase 2 South Construction	4,435,000	7,424,000	\$ 7,098,206	\$ 6,529,333	92.0%
Easement Acquisition/Abandonment	200,000	219,000			
<i>Kimley Horn Easement Assistance</i>					
Task 1.5 Easement Assistance North			\$ 64,936	\$ 64,935	100.0%
Task 1.5 Easement Assistance South			\$ 77,466	\$ 77,467	100.0%
<i>Surveys</i>					
Task 1.7 Legal Sketch North			\$ 14,020	\$ 14,020	100.0%
Task 1.7 Legal Sketch South			\$ 21,725	\$ 20,689	95.2%
Advertising				\$ 1,101	
Recording Costs			\$ 3,605	\$ 3,359	93.2%
Easement Abandonment			\$ 6,870	\$ 5,994	87.2%
Total Easement Acquisition Costs	200,000	219,000	\$ 188,622	\$ 187,564	99.4%
Total Phase 2 Costs	\$9,170,000	\$13,470,000	\$ 12,924,578	\$ 12,481,712	96.6%

Underground Utility Project Budget
Phase 3 Project Costs
March 31, 2022

	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			\$ 4,100,697	\$ 4,100,697	100.0%
Owner supplied materials			\$ 2,797	\$ 2,797	100.0%
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	\$ 7,012	165.0%
Utility Costs (Comcast & ATT)			\$ 409,387	\$ 409,387	100.0%
Construction Engineering (KH)			\$ 236,976	\$ 224,829	94.9%
Daniella Construction - Nightingale/LaPuerta - Townwide portion			\$ 457,222	\$ 457,222	100.0%
FPL Nightingale/LaPuerta - Townwide Portion			\$ 85,796	\$ 85,796	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%
Billing for Arnold Fisher relocate transformer Deanna Davis and Cohlan			\$ (17,647)	(17,647)	100.0%
Total Phase 3 North Construction	\$ 3,700,000	\$ 5,300,000	\$ 5,451,576	\$ 5,430,692	99.6%
Phase 3 South Construction	\$ 6,090,000	\$ 8,875,000			
Preconstruction			\$ 33,400	33,400	100.0%
Construction			\$ 8,029,385	2,344,193	29.2%
Owner supplied Pipe			\$ 118,315	118,315	100.0%
FPL Construction			\$ 562,000	562,905	100.2%
FPL Design Cost			\$ 11,359	15,808	139.2%
FPL - 101 El Brillo			\$ 10,875	10,875	100.0%
J Box Installation			\$ 14,636	14,636	100.0%
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	152,316	47.2%
Total Phase 3 South Construction	\$ 6,090,000	\$ 8,875,000	\$ 9,722,638	\$ 3,260,576	33.5%
Easement Acquisition/Abandonment	\$ 260,000	\$ 330,000			
<i>Kimley Horn Easement Assistance</i>					
Task 1 Easement Assistance North and South			\$ 273,390	\$ 271,663	99.4%
Easement Amendment			\$ 49,285	\$ 49,198	99.8%
<i>Surveys</i>					
Recording Costs				\$ 5,067	
Easement Abandonment			\$ 8,150	\$ 7,645	
Total Easement Acquisition Costs	\$ 260,000	\$ 330,000	\$ 330,825	\$ 333,574	100.8%
Total Phase 3 Costs	\$10,910,000	\$15,400,000	\$ 16,399,544	\$ 9,918,553	60.5%

Underground Utility Project Budget
Phase 4 Project Costs
March 31, 2022

	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	14,468	100.0%
Task 1.4 Bid Phase Assistance			\$ 37,899	37,899	100.0%
Task 1.6 Meetings			\$ 77,911	77,383	99.3%
Total Phase 4 Design	\$ 815,000	\$ 894,000	\$ 893,879	893,351	99.9%
Construction Costs					
Phase 4 North Construction	4,605,000	6,275,000			
Preconstruction			\$ 22,270	22,270	100.0%
Construction Costs			\$ 5,061,056	3,754,483	74.2%
Owner Supplied Pipe and Vaults				148,998	
FPL BCE			\$ 91,543	91,543	100.0%
FPL Design Cost			\$ 12,757	12,850	100.7%
ATT Design Cost				5,000	
Comcast Design Cost			\$ 173,151	173,151	
Utility Costs (FPL, Comcast, AT&T)					
Street Light Conversion FPL				4,222	
Construction Engineering (KH)			\$ 324,309	194,655	60.0%
Total Phase 4 North Construction	\$ 4,605,000	\$ 6,275,000	\$ 5,685,086	4,407,172	77.5%
Phase 4 South Construction	4,710,000	7,640,000			
Preconstruction			\$ 34,800	34,800	100.0%
Construction			\$ 8,803,506	81,949	0.9%
Construction with Lake Drive Park			\$ 320,311	363,499	113.5%
Owner Supplied Pipes				2,170	
FPL Design Cost			\$ 13,160	1,350	10.3%
ATT Design Cost				5,000	
Comcast Design Cost				3,128	
Kimley Horn - Design services Hibiscus Ave			\$ 12,047	9,890	82.1%
Utility Costs (FPL, Comcast, AT&T)			\$ 1,148,441	1,148,441	100.0%
Construction Engineering (KH)			\$ 333,659	32,885	9.9%
Total Phase 4 South Construction	\$ 4,710,000	\$ 7,640,000	\$ 10,665,924	1,683,112	15.8%
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	37,607	63.3%
<i>Surveys</i>					
Legal Sketch			\$ 38,230	38,092	99.6%
Legal Sketch - Switches			\$ 4,967		
Jones Foster - Legal					
Recording Costs				5,629	
Easement Abandonment					
Total Easement Acquisition Costs	\$ 240,000	\$ 411,000	\$ 450,583	428,812	95.2%
Total Phase 4 Costs	\$ 10,370,000	\$ 15,220,000	\$ 17,695,472	7,412,447	41.9%

Underground Utility Project Budget
Phase 5 Project Costs
March 31, 2022

	Original OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 5					
Kimley Horn					
Task 1.1 Phase 5 North Design	\$ 520,000		\$ 454,210	\$ 454,210	100.0%
Task 1.2 Phase 5 South Design	\$ 600,000		\$ 606,951	\$ 606,951	100.0%
Task 1.3 Permitting Assistance North/South			\$ 17,100	\$ 17,100	100.0%
Task 1.4 Bid Phase Assistance North/South			\$ 37,899	\$ 37,899	100.0%
Task 1.6 Meetings North/South			\$ 77,911	\$ 77,905	100.0%
Total Phase 5 Design	\$ 1,120,000	\$ 1,195,000	\$ 1,194,071	\$ 1,194,065	100.0%
Construction Costs					
Phase 5 North Construction	\$ 5,890,000	\$ 8,055,000			
Preconstruction			\$ 59,100	59,100	100.0%
Construction			\$ 6,416,942		0.0%
Construction Manager			\$ 940,702	75,256	8.0%
Utility Costs (FPL, Comcast, AT&T)			\$ 67,157	67,157	100.0%
AT&T Design			\$ 5,000	5,000	100.0%
FPL Design Costs			\$ 16,223	30,330	187.0%
Reimburse Caren and Gary Marder work performed			\$ 6,100	6,100	100.0%
Construction Engineering (KH)			\$ 334,157	41,506	12.4%
Total Phase 5 North Construction	\$ 5,890,000	\$ 8,055,000	\$ 7,845,381	\$ 284,449	3.6%
Phase 5 South Construction	\$ 6,750,000	\$ 10,545,000			
Preconstruction			\$ 59,100	59,100	100.0%
Construction			\$ 6,629,361		0.0%
Infrastructure from Phase 4 south bid			\$ 163,350		0.0%
Construction Manager			\$ 979,098	39,164	4.0%
Utility Costs (FPL, Comcast, AT&T)			\$ 365,720	365,720	100.0%
AT&T Design			\$ 5,000	5,000	100.0%
FPL Design Costs			\$ 19,283	20,633	107.0%
Construction Engineering (KH)			\$ 334,159	26,757	8.0%
Total Phase 5 South Construction	\$ 6,750,000	\$ 10,545,000	\$ 8,555,071	\$ 516,374	6.0%
Easement Acquisition/Abandonment	\$ 330,000	\$ 365,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 218,600	\$ 218,536	100.0%
Easement Assistance			\$ 81,086	\$ 77,963	96.1%
<i>Surveys</i>					
Legal Sketch			\$ 41,080	\$ 32,130	78.2%
Jones Foster - Legal					
Legal Ads				\$ 327	
Recording Costs				\$ 5,261	
Easement Abandonment				\$ -	
Total Easement Acquisition Costs	\$ 330,000	\$ 365,000	\$ 340,766	\$ 334,217	98.1%
FEMA Grant		\$ (8,465,355)			
Total Phase 5 Costs	\$ 14,090,000	\$ 11,694,645	\$ 17,935,288	\$ 2,329,105	13.0%

Underground Utility Project Budget
Phase 6 Project Costs
March 31, 2022

	OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 6 Design					
Kimley Horn					
Task 1.1 Phase 6 North Design	\$ 420,000		\$ 475,019	\$ 451,268	95.0%
Task 1.2 Phase 6 South Design	\$ 940,000		\$ 826,551	\$ 785,223	95.0%
Task 1.3 Permitting Assistance North/South			\$ 17,694		0.0%
Task 1.4 Bid Phase Assistance North/South			\$ 35,938	\$ 8,985	0.0%
Task 1.6 Meetings North			\$ 84,791	\$ 85,151	100.4%
Total Phase 6 Design	\$ 1,360,000	\$ 1,440,000	\$ 1,439,993	\$ 1,330,627	92.4%
Utility and Construction Costs					
Phase 6 North Construction	\$ 4,790,000	\$ 6,615,000			
Preconstruction			\$ 24,270		
Construction					
Approved Change Orders					
FPL Design Cost			\$ 15,868	29,198	184.0%
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	\$ 40,138	\$ 29,198	72.7%
Phase 6 South Construction	\$ 10,270,000	\$ 12,298,000			
Preconstruction			\$ 24,270		
Construction					
Approved Change Orders					
FPL Design Cost			\$ 29,924	29,924	100.0%
ATT Design Cost			\$ 10,000	10,000	100.0%
Comcast Design Cost					
Utility Costs (FPL, Comcast, AT&T)					
Construction Engineering (KH)					
Total Phase 6 South Construction	\$ 10,270,000	\$ 12,298,000	\$ 64,194	\$ 39,924	62.2%
Easement Acquisition/Abandonment	\$ 400,000	\$ 447,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 351,594	\$ 286,543	81.5%
<i>Surveys</i>					
Legal Sketch			\$ 58,415	\$ 22,968	39.3%
Legal Ads				\$ 113	
Recording Costs				\$ 2,364	
Easement Abandonment				\$ -	
Total Easement Acquisition Costs	\$ 400,000	\$ 447,000	\$ 410,009	\$ 311,988	76.1%
Total Phase 6 Costs	\$ 16,820,000	\$ 20,800,000	\$ 1,954,334	\$ 1,711,736	87.6%

Underground Utility Project Budget
Phase 7 Project Costs
March 31, 2022

	OPC	Dec 2019 OPC	Budget	Actual	% Expended
Phase 7 Design					
Kimley Horn					
Task 1.1 Phase 7 North Design	\$ 450,000		\$ 492,488	\$ 196,995	40.0%
Task 1.2 Phase 7 South Design	\$ 480,000		\$ 630,830	\$ 252,332	40.0%
Task 1.3 Bid Phase Assistance North and South			\$ 35,938		0.0%
Task 1.4 Meetings North and South			\$ 77,616	\$ 21,192	27.3%
Total Phase 7 Design	\$ 930,000	\$ 1,237,000	\$ 1,236,872	\$ 470,519	38.0%
Utility and Construction Costs					
Phase 7 North Construction	\$ 5,140,000	\$ 7,005,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost			\$ 15,806	27,165	171.9%
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	\$ 15,806	\$ 27,165	171.9%
Phase 7 South Construction	\$ 5,380,000	\$ 7,320,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost			\$ 19,953	19,953	100.0%
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	\$ 19,953	\$ 19,953	100.0%
Easement Acquisition/Abandonment	\$ 280,000	\$ 348,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 346,459	\$ 113,075	32.6%
Surveys					
Legal Sketch					
Legal Ads				\$ 113	
American Acquisition Group					
Temp Services					
Legal Advertising					
Recording Costs				\$ 554	
Total Easement Acquisition Costs	\$ 280,000	\$ 348,000	\$ 346,459	\$ 113,742	32.8%
Total Phase 7 Costs	\$ 11,730,000	\$ 15,910,000	\$ 1,619,090	\$ 631,379	39.0%

Underground Utility Project Budget
Phase 8 Project Costs
March 31, 2022

	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	\$ 308,705	30.0%
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	\$ 309,051	26.9%
Utility and Construction Costs					
Phase 8 Construction	\$ 10,990,000	\$ 13,107,000			
Preconstruction					
Construction					
Approved Change Orders					
FPL Design Cost			\$ 13,160	13,160	100.0%
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	\$ 13,160	\$ 13,160	100.0%
Easement Acquisition/Abandonment	\$ 300,000	\$ 242,000			
<i>Kimley Horn Easement Assistance</i>					
Easement Assistance			\$ 227,724	\$ 130,471	57.3%
Surveys					
Legal Sketch					
Legal Ads				\$ 56	
American Acquisition Group					
Temp Services					
Recording Costs				\$ 122	
Total Easement Acquisition Costs	\$ 300,000	\$ 242,000	\$ 227,724	\$ 130,649	57.4%
Total Phase 8 Costs	\$ 12,300,000	\$ 14,500,000	\$ 1,391,803	\$ 452,861	32.5%

Underground Utility Project Budget
Other Project Costs
March 31, 2022

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	\$ 12,015	100.0%
Assessment Costs, Fees and Discounts	\$ 786,560	\$ 786,560	100.0%
Project Manager -Pay and benefits	\$ 559,547	\$ 557,048	99.6%
Temp Services - Easement Acquisition	\$ 150,000	\$ 97,309	64.9%
Other Miscellaneous Expenses		\$ 22,716	
General Easement Assistance	\$ 24,976	\$ 24,838	99.4%
Community Outreach	\$ 282,519	\$ 223,214	79.0%
Peer Review Study - Patterson & Dewar (\$50,000 Offsetting Revenue)	\$ 100,000	\$ 100,000	100.0%
Total Other Project Costs	\$ 2,513,512	\$ 2,421,583	96.3%

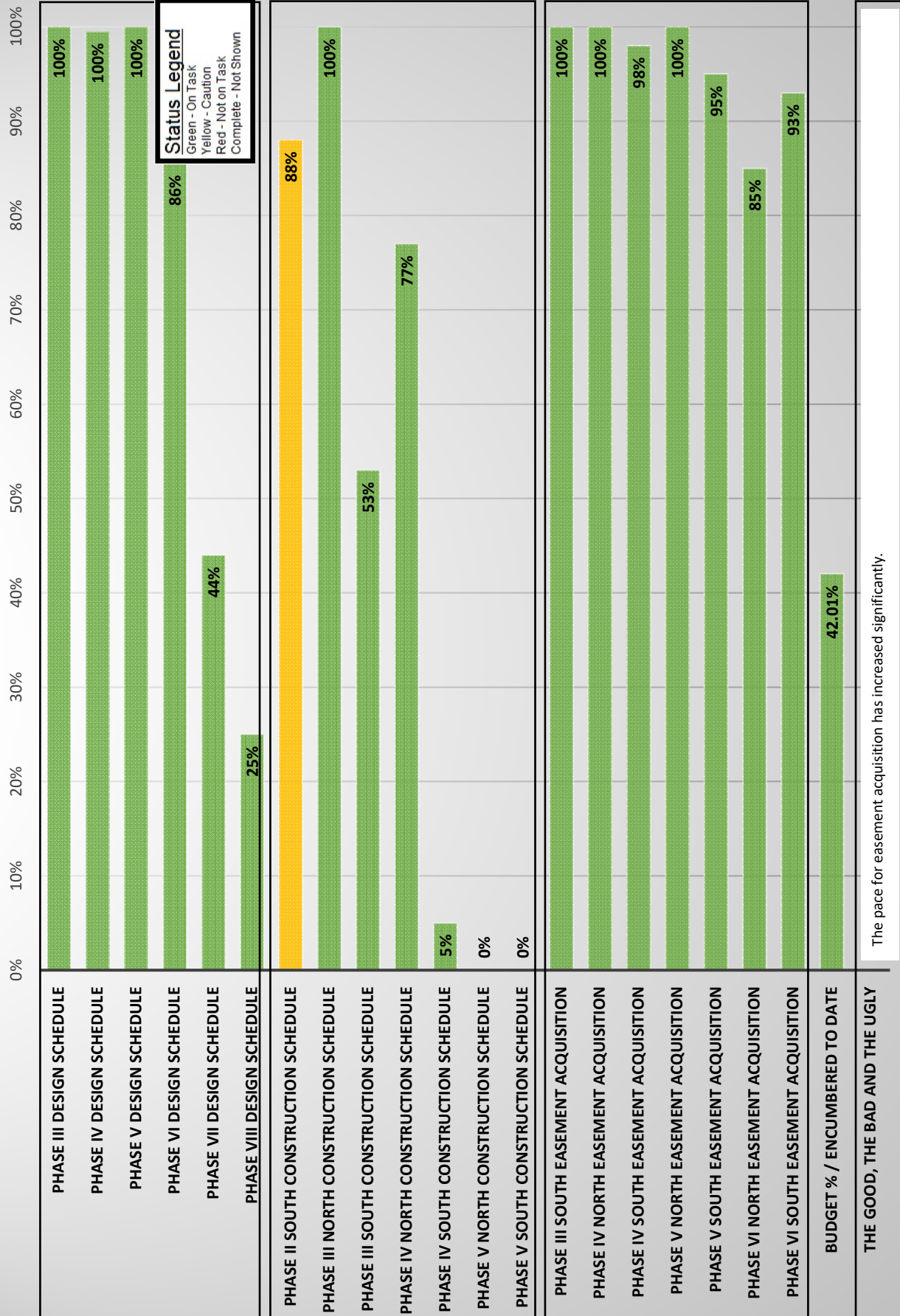
Debt Service and Related Debt Issuance Costs

	Budget	Actual	% Expended
Commercial Paper Issuance Cost	\$ 260,116	\$ 260,116	100.0%
Commercial Paper Interest	\$ 243,096	\$ 243,096	100.0%
Arbitrage Rebate Calculation	\$ 2,500	\$ 1,400	56.0%
Debt Service Fees	\$ 2,000	\$ -	0.0%
GO Bond Closing Costs 2018	\$ 488,271	\$ 487,471	99.8%
GO Bond Closing Costs 2021	\$ 202,169	\$ 202,380	100.1%
GO Bond Debt Service	\$ 13,345,005	\$ 10,586,462	79.3%
Total Debt Service and Related Debt Issuance Costs	\$ 14,543,157	\$ 11,780,924	81.0%

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		\$ 607,692	
PBT Real Estate v TPB		\$ 188,594	
Gardner, Bist Bowden, Bush (Shef Wright)		\$ 24,799	
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	\$ 664,169	\$ 1,640,162	246.9%

Town of Palm Beach - Underground Utility Project Dashboard - March 2022



TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk Blouin, Town Manager

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

RE: Authorization to Execute Easement and Use Agreement at 1060 North Lake Way for Florida Power & Light as Part of the Town-Wide Overhead Utility Undergrounding Phase 4-North
Resolution No. 051-2022

DATE: March 18, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 051-2022 granting an easement to Florida Power & Light (FPL) upon Town owned land located at 1060 North Lake Way, the D-10 Storm Water Pump Station.

GENERAL INFORMATION

Staff is requesting that Town Council approve an easement location to place FPL switch cabinets at the D-10 Storm Water Pump property. At the February 2021 meeting, Town Council approved an easement for three (3) switch cabinets and one (1) PME-4 on the south side of the D-10 Pump Station site. When the contractor began the construction at this site, several constructability issues arose prohibiting the installation as planned. Staff has worked with Public Works, FPL, and the contractor to develop an alternative solution at the D-10 location. Staff has also spoken with the adjacent property owner to the north of the site about the proposed changes.

At the completion of the installation of the equipment, the Ficus Benjamina hedge around the entire perimeter of the site will be replaced with Podacarpus hedge. The north and east property lines will be replaced as part of the Town's undergrounding program which requires the screening. The west and south property line will be replaced as an opportunity to meet the Town's requirements to replace Ficus Benjamina. The surrounding properties in this area mostly have Podacarpus hedges along the property lines. Therefore, this will create a site that is more harmonious with the neighbors. Lastly, at the conclusion of the construction, the Town will request approval to abandon the easement that was previously approved, but not utilized.

FUNDING/FISCAL IMPACT

There is no funding/fiscal impact related to this item.

TOWN ATTORNEY REVIEW

This resolution has been reviewed by the Town Attorney and approved for legal form and sufficiency.

Attachments

cc: Patricia Strayer, P.E., Town Engineer
Jason Debrincat, P.E., Senior Project Engineer
Michael Roach, P.E., Project Engineer

RESOLUTION NUMBER 051-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING THE TOWN MANAGER TO EXECUTE AN EASEMENT AND USE AGREEMENT BETWEEN THE TOWN OF PALM BEACH AND FLORIDA POWER & LIGHT (FPL) AT 1060 NORTH LAKE WAY FOR ACCESS, AND MAINTENANCE OF FPL EQUIPMENT.

WHEREAS, the Town is constructing and operating FPL equipment at the 1060 North Lake Way property; and

WHEREAS, FPL has requested that the Town of Palm Beach grant an easement to FPL to access and maintain the transformer equipment that services 1060 North Lake Way and other properties within the Town-wide Utility Undergrounding Project; and

WHEREAS, the installation of the conduit, wires, and equipment are necessary to operate and provide power to multiple properties within Phase 4 North and Phase 7 North of the Town-wide Utility Undergrounding 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 an easement between the Town of Palm Beach and Florida Power & Light Company.

PASSED AND ADOPTED in a regular adjourned session of the Town Council of the Town of Palm Beach this 12th day of April.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

EXHIBIT A**SKETCH AND DESCRIPTION
UNDERGROUND UTILITY EASEMENT**

A PORTION OF GOVERNMENT LOT 4
SECTION 3, TOWNSHIP 43 SOUTH, RANGE 43 EAST
TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA

LAND DESCRIPTION:

A portion of Government Lot 4, Section 3, Township 43 South, Range 43 East, being described as follows:

BEGIN at the northeast corner of Lot 15-A, PLAT OF CORAL ESTATES, according to the Plat thereof as recorded in Plat Book 22, Page 27 of the Public Records of Palm Beach County, Florida; thence West along the north line of said Lot 15-A a distance of 24.2 feet to the southerly extension of the east face of an existing building lying in the lands described in O.R.B. 23851, Page 1807; thence North along said southerly extension and east face of building 35.3 feet; thence West, along the north face of said building, 60.0 feet ; thence South, along the west face of said building and its southerly extension a distance of 35.6 feet to the aforesaid north line of Lot 15-A; thence West, along said north line of Lot 15-A to the west line of the lands described in O.R.B. 23851, Page 1807 a distance of 9.9 feet ; thence North, along said west line a distance of 45.0 feet to the north line of the lands described in O.R.B. 23851, Page 1807; thence East 99.1 feet to the west right-of-way line of Lake Way, as now laid out and in use; thence Southerly along said right-of-way line 45.3 feet to the POINT OF BEGINNING.

Said land lying in Palm Beach County, Florida and contains 2,217 square feet, more or less.

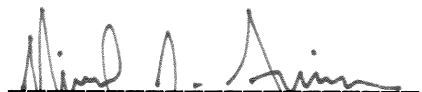
SURVEYOR'S REPORT:

1. Reproductions of this Sketch are not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper.
2. No Title Opinion or Abstract to the subject property has been provided. It is possible that there are Deeds, Easements, or other instruments (recorded or unrecorded) which may affect the subject property. No search of the Public Records has been made by the Surveyor.
3. The land description shown hereon was prepared by the Surveyor.
4. Data shown hereon was compiled from instrument(s) of record and does not constitute a boundary survey.
5. Abbreviation Legend: L.B. = Licensed Business; P.B. = Plat Book; P.B.C.R. = Palm Beach County Records; PCN = Parcel Control Number; PG. = Page; P.S.M. = Professional Surveyor & Mapper; P.O.B. = Point of Beginning; R/W = Right of Way; U.E. = Utility Easement.

CERTIFICATION:

I HEREBY CERTIFY that the attached Sketch and Description of the hereon described property is true and correct to the best of my knowledge and belief as prepared under my direction. I FURTHER CERTIFY that this Sketch and Description meets the Standards of Practice set forth in Chapter 5J-17.050 through 5J-17.052, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.

Date: 2/18/2022



MICHAEL J. AVIROM, P.S.M.
Florida Registration No. 7253
AVIROM & ASSOCIATES, INC.
L.B. No. 3300

**NOT VALID WITHOUT
SHEETS 1 AND 2**

REVISIONS**AVIROM & ASSOCIATES, INC.
SURVEYING & MAPPING**

50 S.W. 2nd AVENUE, SUITE 102
BOCA RATON, FLORIDA 33432
(561) 392-2594 / www.AVIROMSURVEY.com

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JOB #: **10194-4.408**

SCALE: 1" = 20'

DATE: 02/14/2022

BY: L.M.W.

CHECKED: M.J.A.

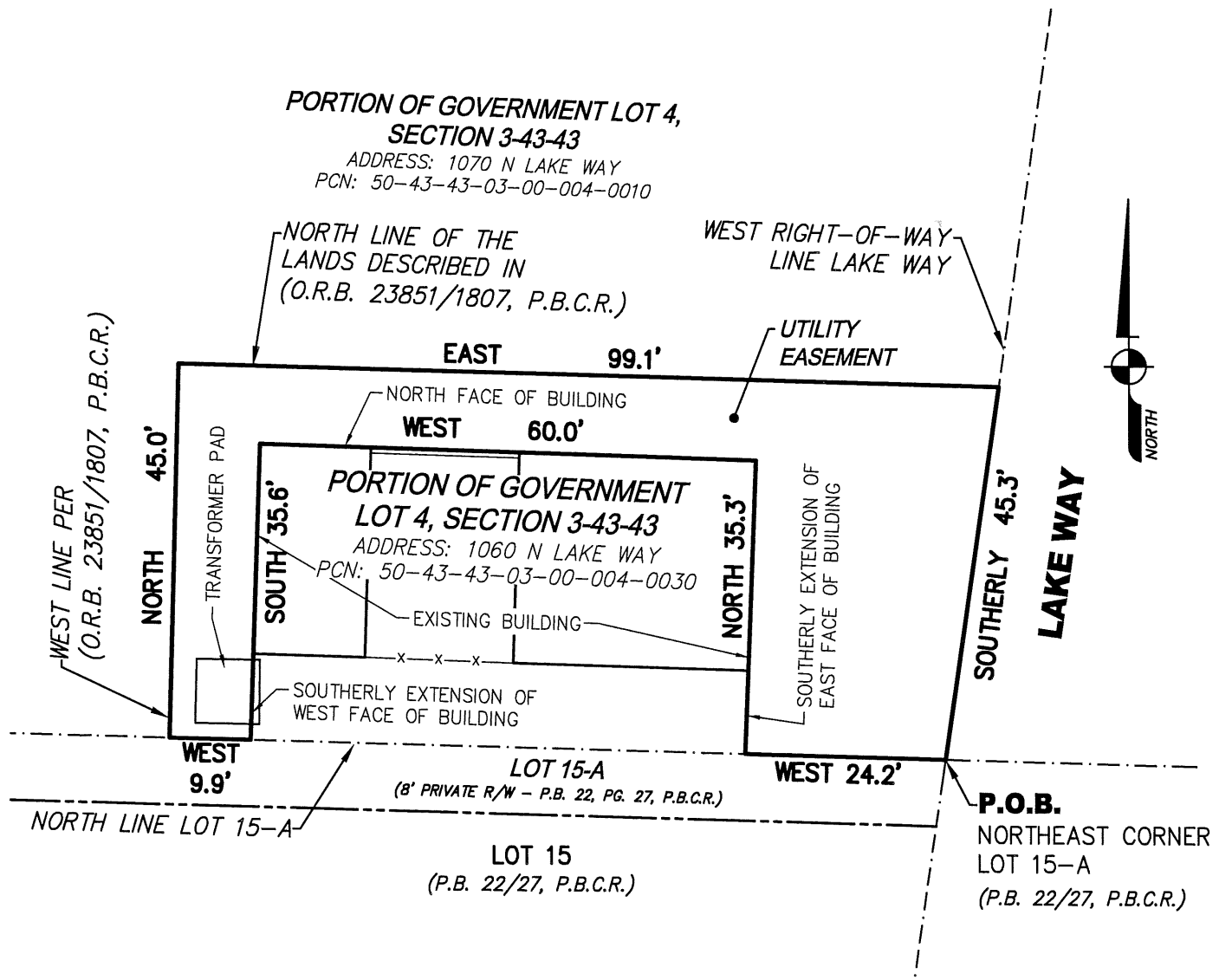
F.B. — PG. —

SHEET: **1 OF 2**

04-12-22 TCM Backup

EXHIBIT A**SKETCH AND DESCRIPTION
UNDERGROUND UTILITY EASEMENT**

A PORTION OF GOVERNMENT LOT 4
SECTION 3, TOWNSHIP 43 SOUTH, RANGE 43 EAST
TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA



GRAPHIC SCALE IN FEET
1" = 20'

**NOT VALID WITHOUT
SHEETS 1 AND 2**

REVISIONS

AVIROM & ASSOCIATES, INC.
SURVEYING & MAPPING

50 S.W. 2nd AVENUE, SUITE 102
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JOB #: 10194-4.408

SCALE: 1" = 20'

DATE: 02/14/2022

BY: L.M.W.

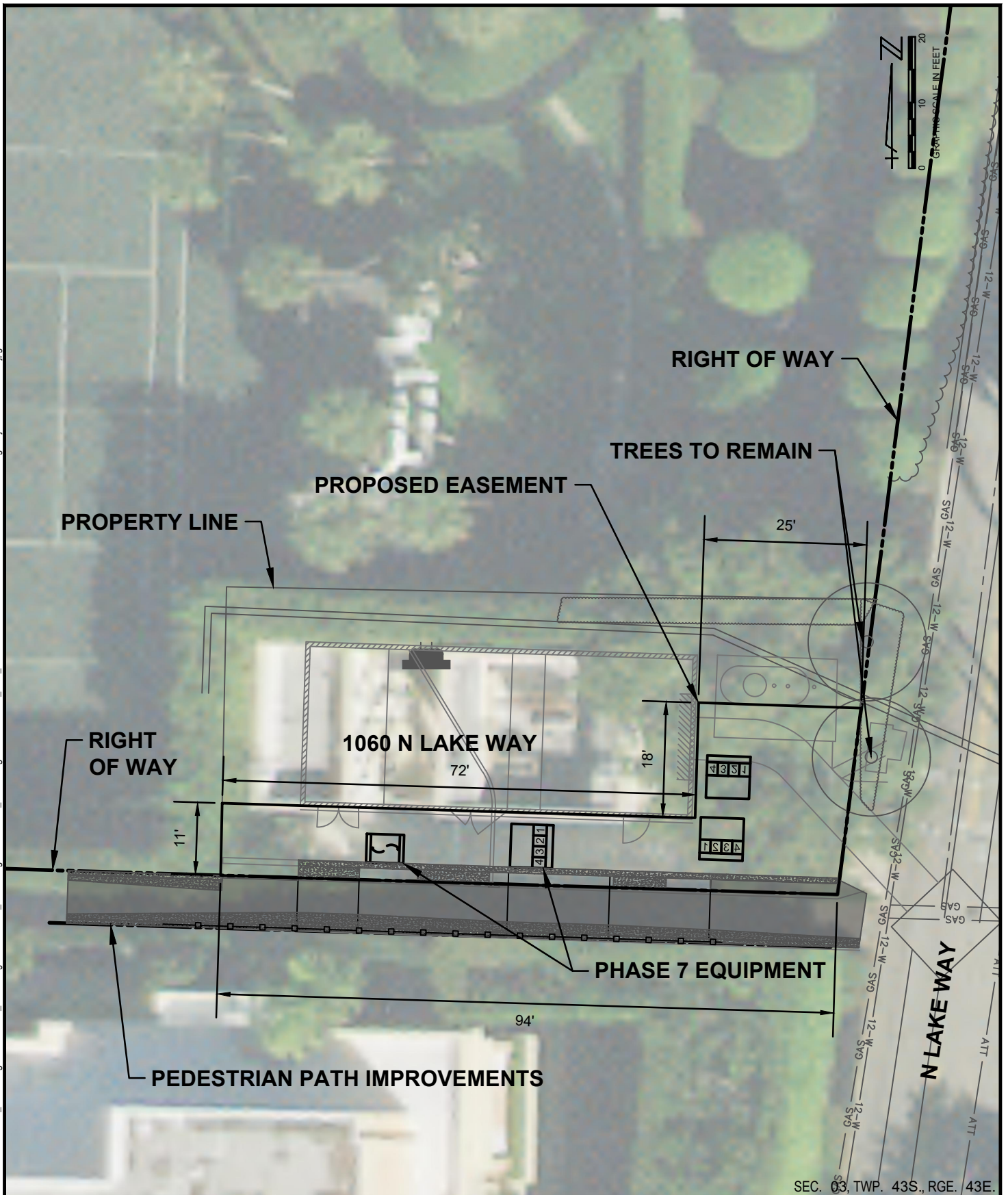
CHECKED: M.J.A.

F.B. — PG. —

SHEET: 2 OF 2

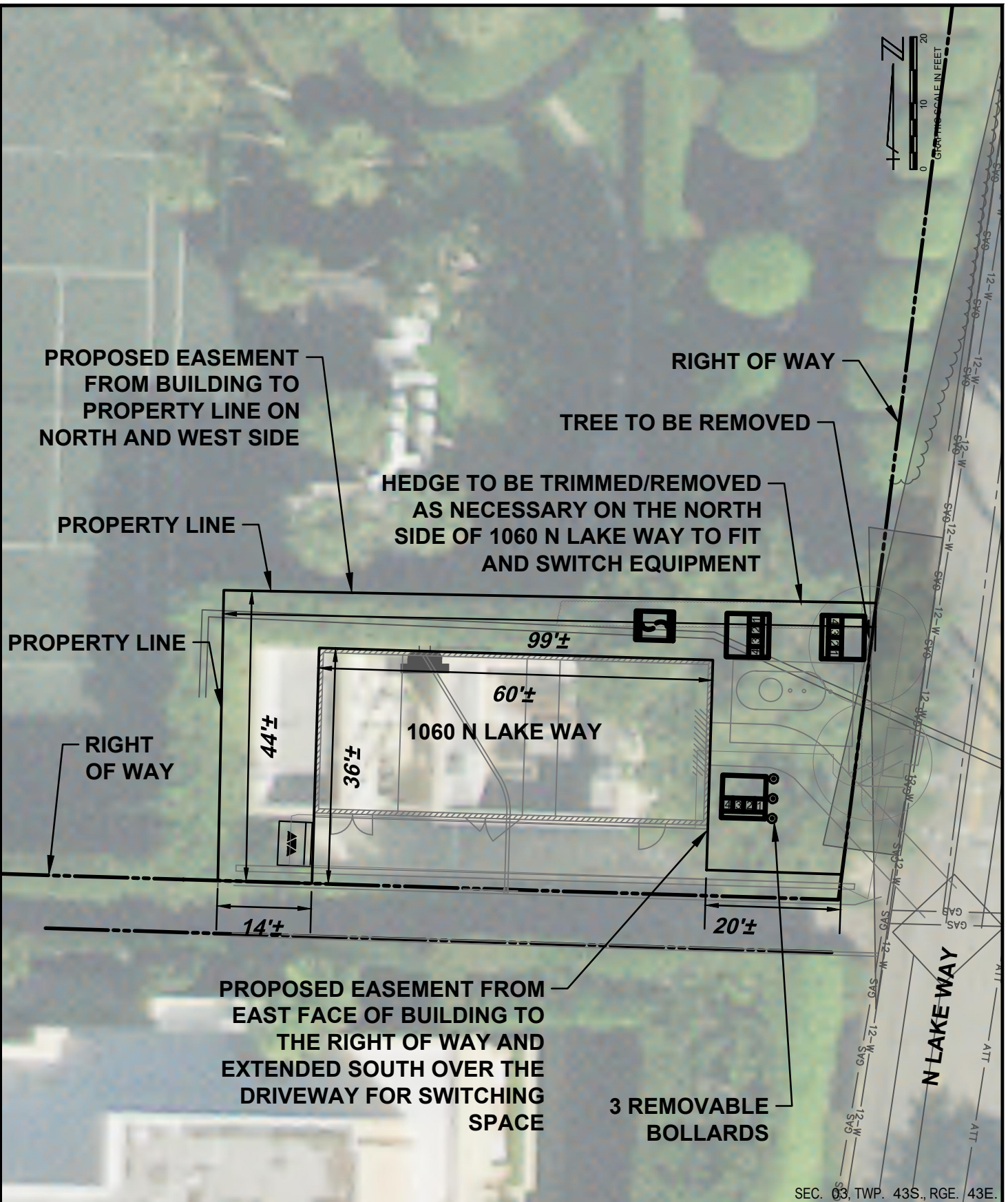
04-12-22 TCM Backup

DWG: F:\khorkh\un4\Cad\dwg\EASEMENTS.dwg PLOT DATE: Nov 03, 2020 - 3:52pm
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SCALE: AS SHOWN	FL. E.B. NO. 48	FL. L.B. NO. 48	TOWN OF PALM BEACH UNDERGROUNDING PHASE 4 NORTH EASEMENT EXHIBIT PALM BEACH COUNTY, FL	DATE: 2020
FIELD: ----	MOCK•ROOS CONSULTING ENGINEERS 5720 Corporate Way, West Palm Beach, Florida 33407 (561) 683-3113, fax 478-7248		P.A. NO. B5040.40	DR. NO. 4668
DRAWN: SMR			ADD: 1060 N LAKE WAY	
APPR: SMR				

DWG: F:\khorikhorun4\Cad\dwg\EASEMENTS.dwg PLOT DATE: Feb 04, 2022 - 9:17am
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SCALE: AS SHOWN

FL. E.B. NO. 48

FL. L.B. NO. 48

FIELD: ----

DRAWN: SMR

APPR: SMR

MOCK•ROOS

CONSULTING ENGINEERS

 5720 Corporate Way, West Palm Beach, Florida 33407
 (561) 683-3113, fax 478-7248

 TOWN OF PALM BEACH
 UNDERGROUNDING
 PHASE 4 NORTH
 EASEMENT EXHIBIT
 PALM BEACH COUNTY, FL

DATE: 2022

P.A. NO. B5040.40

DR. NO. 4668

ADD: 1060 N LAKE WAY

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk Blouin, Town Manager

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

RE: Authorization to Execute Easement and Use Agreement at 449 North Lake Way for Florida Power & Light as Part of the Town-Wide Overhead Utility Undergrounding Phase 4-North
Resolution No. 052-2022

DATE: March 18, 2022

STAFF RECOMMENDATION

Town staff recommends that Town Council approve Resolution No. 052-2022 dedicating an easement to Florida Power & Light (FPL) on Town owned property at 449 North Lake Way to FPL as part of the Town-wide Overhead Utility Undergrounding Project for Phase 6 North.

GENERAL INFORMATION

Staff is requesting that Town Council approve an additional easement location to place a FPL transformer within the Town owned property where the Town D-4 Pump Station is located. At the November 9, 2021 meeting, Town Council approved an easement at this site which provided a location for two (2) PME switches and one (1) PME-4 switch. The equipment will be located on the west side of the property and secluded from view. After working to negotiate an easement for a transformer to serve 448 and 495 North Lake Way, staff has found the alternative location of 449 North Lake Way. The property at 495 will provide an easement to allow a corridor for the conduits necessary to connect to the transformer for both properties. The previously presented landscaping on the D-4 Pump Station property will remain as proposed and approved with the west property line landscaping being replaced by the undergrounding program, and concurrently replacing the landscaping on the north property as well as part of a non-undergrounding property cost. This is an opportunity to improve the present landscaping which is adjacent to private property. Staff will present renderings at the Town Council meeting for review and discussion.

FUNDING/FISCAL IMPACT

There is no funding/fiscal impact related to this item.

TOWN ATTORNEY REVIEW

This resolution has been reviewed by the Town Attorney and approved for legal form and sufficiency.

Attachments

cc: Patricia Strayer, P.E., Town Engineer
Jason Debrincat, P.E., Senior Project Engineer
Michael Roach, P.E., Project Engineer

RESOLUTION NUMBER 052-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING THE TOWN MANAGER TO EXECUTE AN EASEMENT AND USE AGREEMENT BETWEEN THE TOWN OF PALM BEACH AND FLORIDA POWER & LIGHT (FPL) AT 449 NORTH LAKE WAY FOR ACCESS, AND MAINTENANCE OF FPL EQUIPMENT.

WHEREAS, the Town is constructing and operating FPL equipment at the 449 North Lake Way property; and

WHEREAS, FPL has requested that the Town of Palm Beach grant an easement to FPL to access and maintain the transformer equipment that services 449 North Lake Way and other properties within the Town-wide Utility Undergrounding Project; and

WHEREAS, the installation of the conduit, wires and equipment are necessary to operate and provide power to multiple properties within Phase 4 North and Phase 7 North of the Town-wide Utility Undergrounding 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 an easement 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 12th day of April.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

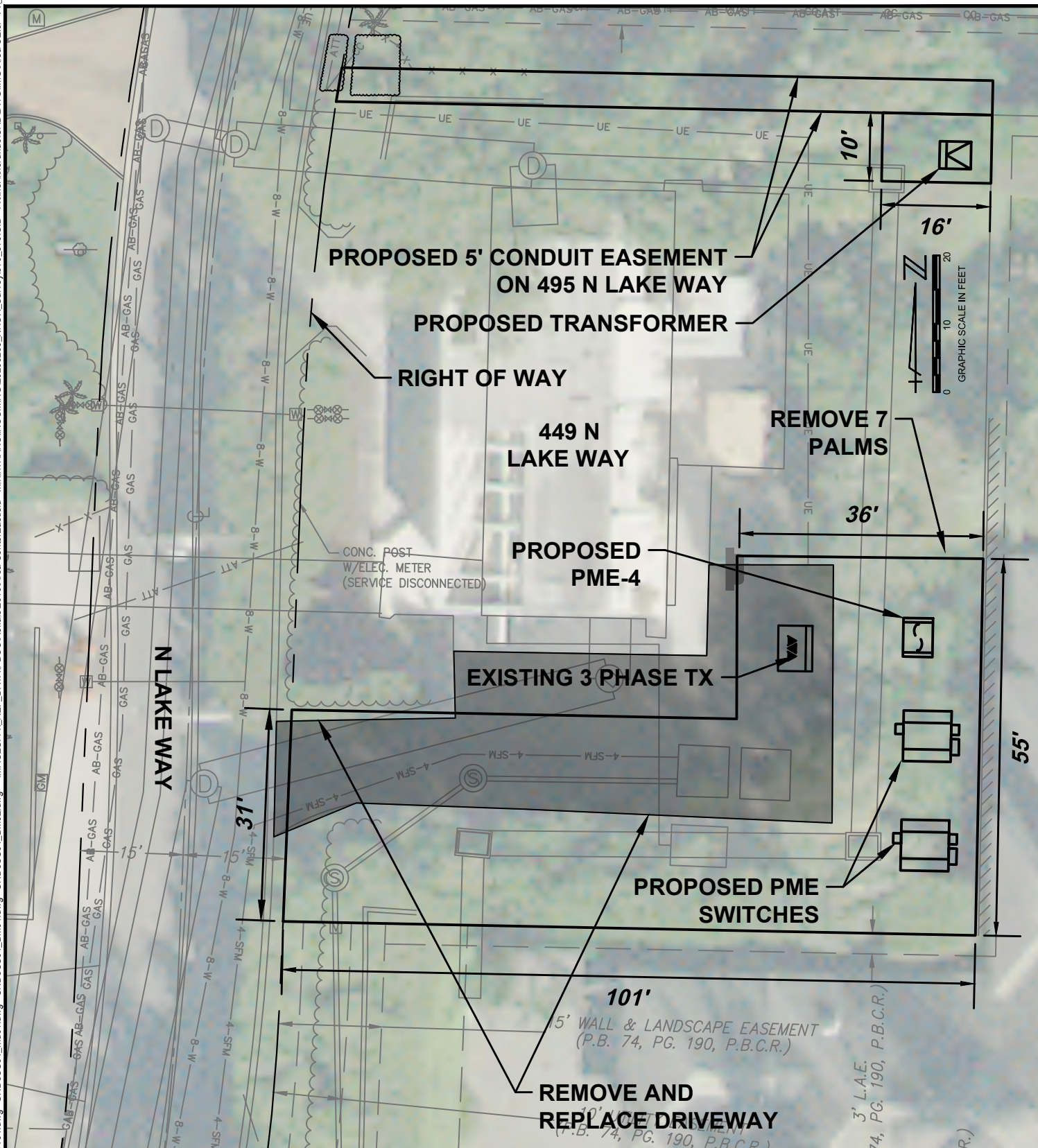
Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

EXHIBIT A

DWG: F:\korkhorund6\CADD\DWG\EASEMENTS.dwg PLOT DATE: Mar 15, 2022 - 1:53pm
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SEC. 10, TWP. 43S., RGE. 43E.

SCALE: AS SHOWN
FIELD: ---
DRAWN: SMR
APPR: 04-SMR

FL. E.B. NO. 48

MOCK•ROOS

CONSULTING ENGINEERS

5720 Corporate Way, West Palm Beach, Florida 33407
(561) 683-3113, fax 478-7248

FL. L.B. NO. 48

TOWN OF PALM BEACH
UNDERGROUNDING
PHASE 6 NORTH
EASEMENT EXHIBIT
PALM BEACH COUNTY, FL

DATE: 2022
P.A. NO. B5040.60
DR. NO. ---
ADD: 323 449 N LAKE WAY

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - New Business

Agenda Title

Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ended September 30, 2021.

TIME CERTAIN: 2:00 PM

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum Dated March 31, 2022, from Jane Le Clainche, Director of Finance**
- ▣ **Reserve Status**
- ▣ **Annual Comprehensive Financial Report**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Director of Finance

Re: Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ended September 30, 2021

Date: March 31, 2022

STAFF RECOMMENDATION

Staff recommends that the Town Council accept the Annual Comprehensive Financial Report for fiscal year ended September 30, 2021.

GENERAL INFORMATION

A copy of the Town of Palm Beach Annual Comprehensive Financial Report (ACFR) for fiscal year ended September 30, 2021, 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 34th consecutive year.

The completed ACFR 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, 2021, is \$28,001,332. This amount represents 39.79% of the FY22 operating expenditure budget (total budget less CIP, coastal transfer, and extraordinary retirement transfer), and exceeds the 25% minimum by \$10,408,316. A report on the status of all Town reserves as of September 30, 2021, is attached for your information and will be included in the Long-Term Financial Plan.

Moises Ariza, CPA, CGMA a Partner with Marcum LLP., will make a brief presentation regarding the audit results for FY2021 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
Moises D. Ariza, CPA, CGMA, Partner with Marcum LLP

Town of Palm Beach Reserves

The Town Council has adopted twenty two financial policies, nineteen 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.

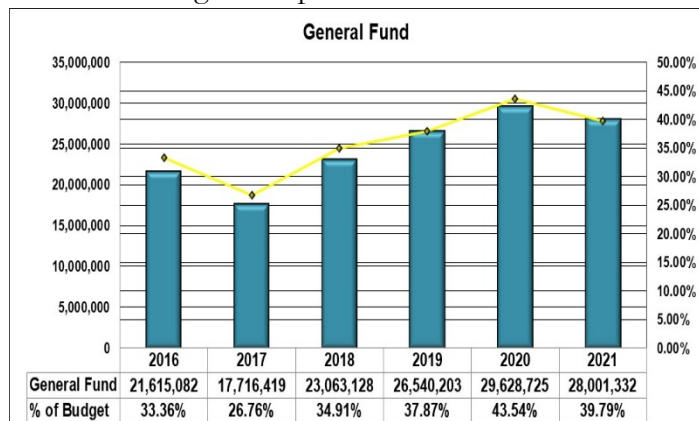
Below is a table showing the projected fund balance through September 30, 2022, based on the ending fund balance at September 30, 2021 plus FY22 budgeted revenues less expenditures for all funds.

Fund Balance Projections Fiscal Year 2022 Annual Budget

Fund	Fund Balance at 9/30/21	Estimated FY2022 Revenues	Estimated FY2022 Expenditures	Projected Fund Balance at 9/30/22
General Fund	\$ 37,479,326	\$ 89,140,574	\$ 89,140,574	\$ 37,479,326
Townwide Underground Utilities Fund	\$ 64,700,595	\$ 7,620,868	\$ 53,008,854	\$ 19,312,609
2013 and 2016A Bonds Debt Service Fund	\$ 1,479,569	\$ 6,376,777	\$ 6,561,777	\$ 1,294,569
2016B Worth Avenue Bond Debt Service Fund	\$ 173,504	\$ 724,613	\$ 724,613	\$ 173,504
Capital Improvement Fund	\$ 17,688,703	\$ 13,127,290	\$ 21,271,837	\$ 9,544,156
Coastal Management Fund	\$ 32,314,211	\$ 5,666,601	\$ 28,055,508	\$ 9,925,304
Worth Avenue Assessment District Fund	\$ 246,292	\$ 436,727	\$ 486,727	\$ 196,292
Marina Enterprise Fund	\$ 12,006,656	\$ 9,554,961	\$ 9,032,465	\$ 12,529,152
Par 3 Golf Course Enterprise Fund	\$ 11,571,168	\$ 2,730,800	\$ 2,618,422	\$ 11,683,546
Building Fund	\$ 2,646,705	\$ 6,904,119	\$ 7,046,308	\$ 2,504,516
Risk Insurance Fund	\$ 5,485,417	\$ 2,273,487	\$ 5,672,520	\$ 2,086,384
Health Insurance Fund	\$ 7,289,078	\$ 4,604,570	\$ 5,988,795	\$ 5,904,853
Equipment Replacement Fund	\$ 30,258,192	\$ 2,478,287	\$ 2,326,831	\$ 30,409,648
Employee's Retirement Fund	\$ 288,216,109	\$ 39,955,005	\$ 23,779,478	\$ 304,391,636
OPEB Trust Fund	\$ 40,330,823	\$ 3,462,340	\$ 2,985,482	\$ 40,807,681
Totals	\$551,886,348	\$195,057,019	\$ 258,700,191	\$ 488,243,176

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 FY22 General Fund operating budget (General Fund budget less CIP, coastal and extraordinary retirement transfer) is \$17,593,016. The FY21 ending fund balance was \$28,001,332. The unassigned fund balance exceeded the minimum



requirement by \$10,408,316. 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 unassigned fund balance declined due to the \$4 million transfer from reserves to the Capital Improvement Fund for the North Fire-Rescue project. The Town Council also 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. Once the project is closed out, a budget amendment will be needed to transfer the needed funding in FY22.

Designation of General Fund Reserves 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, 2021, was \$2,645,408. The FY22 appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is \$831,464.

Townwide Underground Utilities Fund

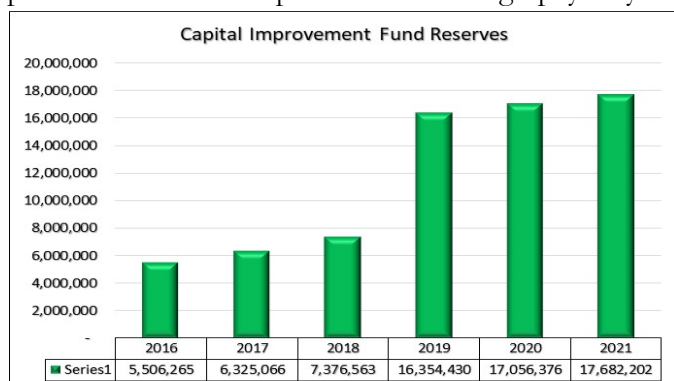
The Town issued General Obligation Bonds in FY19 and FY21 for the Townwide Underground Utilities Project. Phase 1 North was completed in FY19. Phase 1 South and Phase 2 North were completed in FY20. During FY21, Phase 3 North was completed. During FY22, we expect Phase 2 South and Phase 4 North to be completed, and Phase 3 South to be substantially complete. Phase 4 South, Phase 5 North and South are under construction. Engineering and design is underway for Phases 6, 7 and 8 of the project. The completion of these projects will reduce the net assets in this fund during FY22. Current project estimates show a deficit of over \$12 million for the project. This deficit will be funded 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 \$1,479,569 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

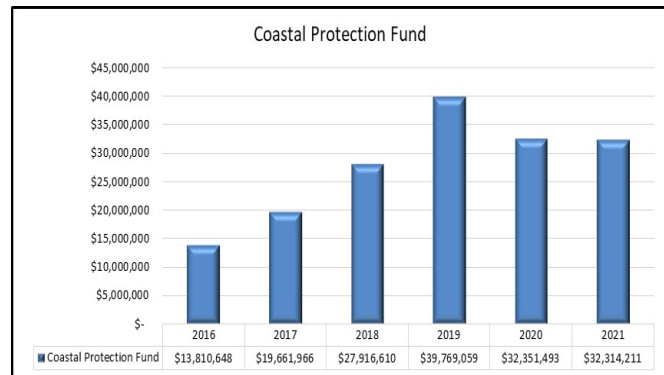
For many years, the Town funded all of the capital infrastructure improvements through pay-as-you-go financing. For FY22, the transfer to Capital Improvement Fund from the General Fund increased to \$8,428,200 to fund future projects and the North Fire-Rescue station renovation. The increase in reserves 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 \$4,199,743 have been encumbered for current projects. The balance of \$13,482,459 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 FY22 transfer was \$4,920,310. As of September 30, 2021, the reserve balance in this fund is \$32,314,211. 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.

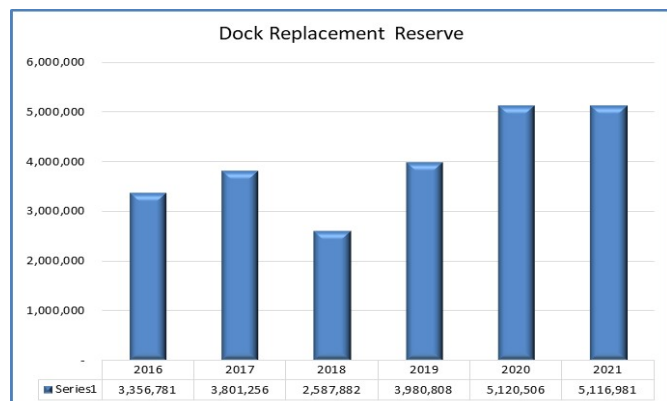


Worth Avenue Assessment District

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 of \$246,292 have accumulated since the initial capital project was completed. The reserves in FY22 are being used to offset increased maintenance costs and for valet service during the season.

Marina Enterprise Fund Reserves

At the end of FY21, \$5,116,981 has been set aside in the Dock Replacement Reserve and at the end of FY21 the unassigned fund balance totalled \$10,361,146. The unassigned fund balance will decline in FY22 once the construction project has been closed out. The Dock Replacement reserve was created to partially fund the replacement cost of the construction of the Town's docks. 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 2020 season to begin construction of the new Marina. A loan was secured for \$31,000,000 to finance a portion of the construction. Construction was finished and the Marina reopened November 1, 2021. Due to funding from the Florida Inland Navigation District, the dock replacement reserve was not used for the Marina Project. The annual depreciation for the new Marina is \$1,246,774. These funds will be set aside for future replacement. 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.



The Town Council also approved the use of future profits in the amount of \$2,600,000 per year for 5 years from the Marina to the Townwide Underground Utility Project.

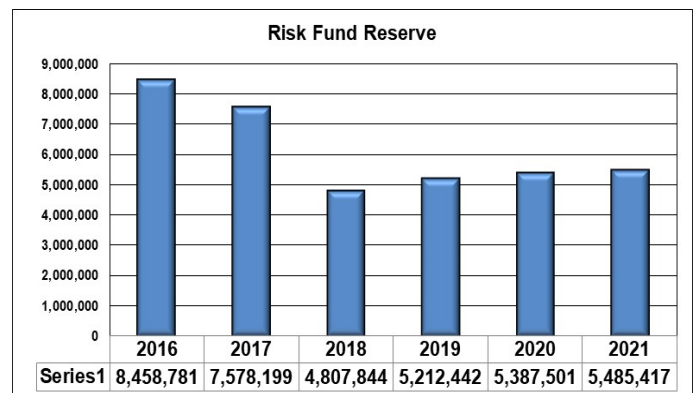
Par 3 Enterprise Fund Reserves

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, 2021 is \$1,050,369. The Par 3 Enterprise Fund also has an Equipment Replacement Fund with a reserve balance at the end of FY21 of \$555,779.



Risk Fund Reserves

The total reserve balance for the Risk Fund was \$5,485,417 as of September 30, 2021. 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 FY21 is \$1,485,417. The \$3,000,000 appropriated each year for contingency and the Reserve for Catastrophic Exposures/Emergencies are not expected to be spent unless there is an emergency event such as a hurricane that would require the use of these reserves.



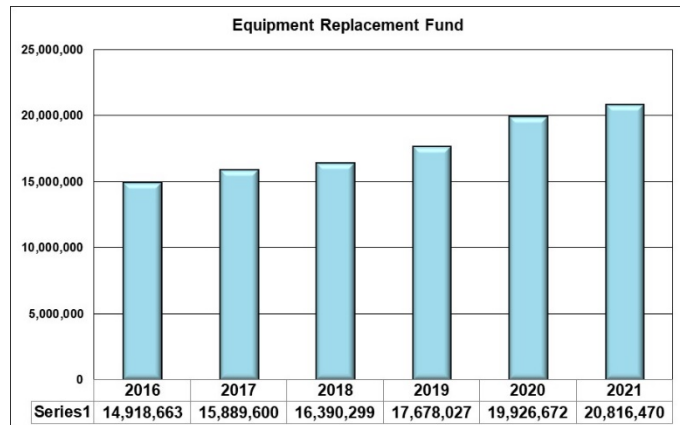
Reserve for Catastrophic Exposures/Emergencies - Risk Fund

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.

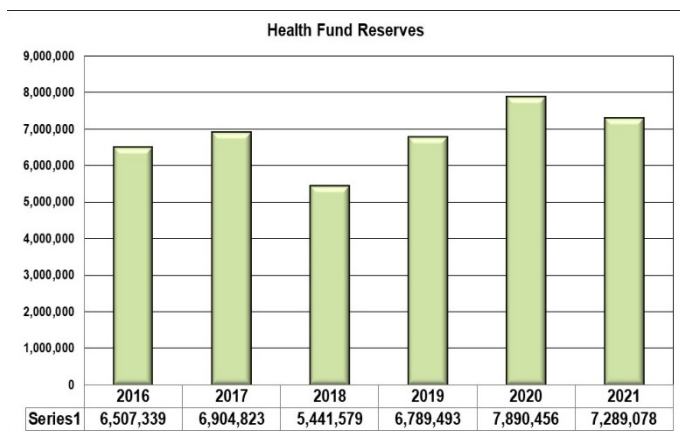
The Unassigned balance in the Equipment Replacement Fund Reserve for year-end FY21 was \$20,816,470. In FY13, the Town Council approved the use of funds from this reserve for internal financing for small neighborhood underground utility projects financed by special assessments. To date, there is a balance of \$812,036 remaining from this allocation. Currently the total amount in the fund for equipment replacement is \$17,389,686 leaving an excess of \$3,426,784.



For FY22, income including the depreciation transfer will total \$2,478,287 and expenditures for capital equipment are budgeted at \$1,986,831 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 FY21 was \$7,289,078. 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. In FY21, reserves decreased due to higher than expected claims due to COVID. The actuary recommends a minimum reserve of 6 months of estimated claims, plus 60 days of claims, as well as the incurred but not Recorded (IBNR) claims. These amounts at the end of FY21 totaled \$2,835,541, leaving a surplus reserve amount of \$4,453,537. For FY22, the contingency balance is not expected to be spent and the projected fund balance is expected to be stable.



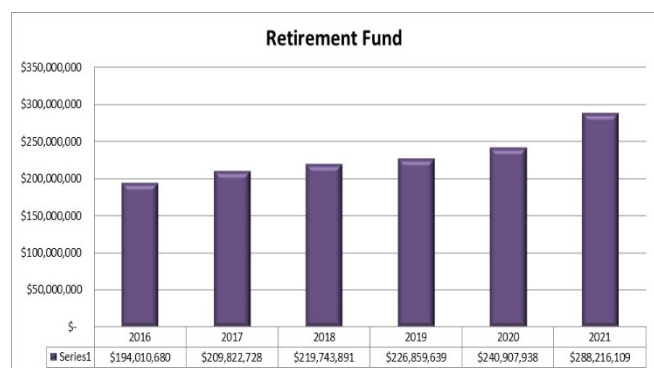
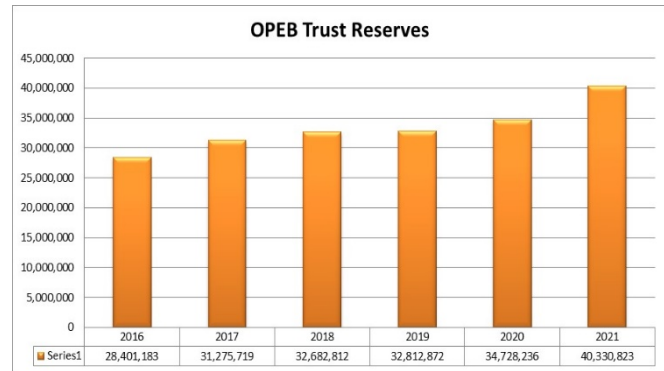
OPEB (Other Post Employment Benefits) Trust

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 Committee lowered the investment assumption from 6% to 5% in FY21. The net asset balance in this trust was \$40,330,823 as of September 30, 2021. The total OPEB liability at the end of FY21, was calculated to be \$27,343,375, resulting in a Net OPEB asset of \$13,074,019, and a funded ratio of

147.81% using a 5% return assumption. The actuarially determined transfer from the General Fund for the OPEB liability for FY22 is \$334,215. 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 FY21 were \$288,216,109. The increase was a result of good investment performance during the year and the extraordinary retirement contribution. The funded ratio improved to 76.1% compared to 72.7% last year. The improvement in the actuarial results resulted in a decrease of \$288,762 in the actuarially determined employer contribution for FY23.



Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Marina and Par 3 Enterprise Funds, Building 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 FY22 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 2017 through FY2022 budget.

Contingency Balances
2017-2022

Contingency	2017	2018	2019	2020	2021	2022
General Fund Budget	\$ 960,300	\$ 655,877	\$560,000	\$610,000	\$600,000	\$600,000
General Fund Actual	\$ 759,644	\$ 12,000	\$ 79,864	\$160,280	\$105,000	\$ -
CIP Budget	\$ 348,600	\$ 284,500	\$603,750	\$693,500	\$352,000	\$604,000
CIP Actual	\$ -	\$ -	\$ 95,796	\$ -	\$ -	\$ -
ERF Budget	\$ 500,000	\$ 500,000	\$500,000	\$500,000	\$500,000	\$500,000
ERF Actual	\$ 10,391	\$ 105,252	\$ -	\$ -	\$ 30,000	\$ -
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	\$103,477
Par 3 Golf Course Actual	\$ -	\$ -	\$ 55,882	\$ 69,000	\$ -	\$ -
Marina Budget	\$ -	\$ -	\$ 55,679	\$ 54,209	\$ 39,686	\$123,094
Marina Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$138,720	\$154,790
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 74,030	\$ -
Recreation Enterprise Budget	\$ 321,200	\$ 168,303	\$ -	\$ -	\$ -	\$ -
Recreation Enterprise Actual	\$ -	\$ 37,750	\$ -	\$ -	\$ -	\$ -

Unassigned Net Position

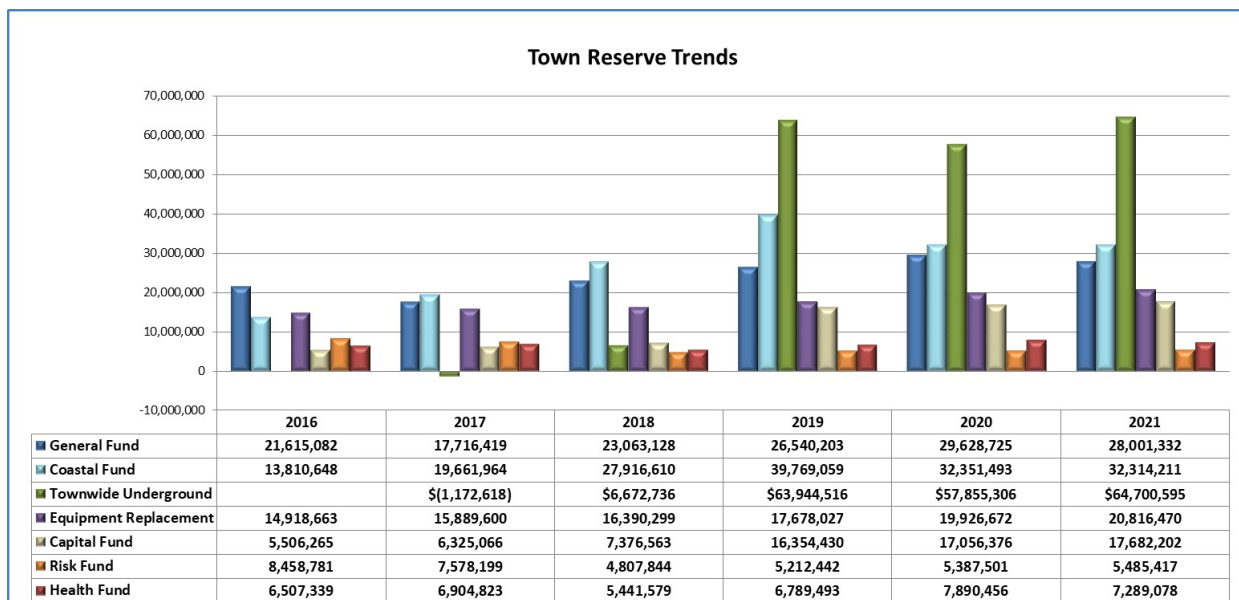
All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. Bond rating agencies look closely at the reserve levels and the financial policies in place when rating a municipality. The rating agencies reviewed the Town's 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 2016 through fiscal year end 2021. Total reserves equal \$523,709,914. Reserves less Pension and Retiree Health Trust total \$195,162,982. Total Town reserves have grown over 61.9% since 2016. Total reserves *less* the Pension Fund and Retiree Health OPEB Trust have grown by 93.1% or \$94,074,172 over the same period. The Pension and Retiree Health Funds have grown by \$106,135,069 or 47.7% since 2016. Funding for future capital, coastal and Townwide underground utility projects held in reserves totals \$114,697,008.

Town Reserve Balance History 2016 – 2021

Fund	2016	2017	2018	2019	2020	2021
General Fund	\$ 21,615,082	\$ 17,716,419	\$ 23,063,128	\$ 26,540,203	\$ 29,628,725	\$ 28,001,332
Compensated Absence (GF)	\$ 3,061,180	\$ 3,210,518	\$ 3,129,714	\$ 3,094,888	\$ 2,703,693	\$ 2,645,408
Equipment Replacement Fund	\$ 14,918,663	\$ 15,889,600	\$ 16,390,299	\$ 17,678,027	\$ 19,926,672	\$ 20,816,470
Recreation Enterprise Fund	\$ 169,291	\$ 777,250	\$ -	\$ -	\$ -	\$ -
Recreation ERF	\$ 583,475	\$ 651,225	\$ -	\$ -	\$ -	\$ -
Town Docks Unassigned Reserve						\$ 4,330,345
Dock Replacement	\$ 3,356,781	\$ 3,801,256	\$ 2,587,882	\$ 3,980,807	\$ 5,141,712	\$ 5,116,981
Tennis M&I reserve	\$ 53,852	\$ 61,142	\$ 71,610	\$ 80,841	\$ 80,962	\$ 80,962
Par 3 R&R Reserve	\$ 715,617	\$ 730,336	\$ 872,468	\$ 992,341	\$ 985,326	\$ 1,050,369
Par 3 Equipment Replacement			\$ 638,842	\$ 524,641	\$ 524,869	\$ 555,779
Building Fund						\$ 2,572,742
Donation Fund	\$ 1,180,331	\$ 3,018,697	\$ 1,666,199	\$ 1,490,547	\$ 1,011,637	\$ 1,041,522
Debt Service	\$ 955,441	\$ 1,569,976	\$ 1,566,248	\$ 1,381,353	\$ 1,659,221	\$ 1,479,569
Capital Improvement	\$ 5,506,265	\$ 6,639,003	\$ 7,376,553	\$ 16,354,430	\$ 17,056,376	\$ 17,682,202
Coastal Protection Fund	\$ 13,810,648	\$ 19,661,966	\$ 27,916,610	\$ 39,769,059	\$ 32,351,493	\$ 32,314,211
Townwide Underground Fund		\$ (1,172,618)	\$ 6,672,736	\$ 63,944,516	\$ 57,855,306	\$ 64,700,595
2013 ACIP Fund	\$ 20,196,064	\$ 12,095,772	\$ 7,286,574	\$ 1,601,603	\$ 864,227	\$ -
Health Fund	\$ 6,507,339	\$ 6,904,823	\$ 5,441,578	\$ 6,789,493	\$ 7,890,456	\$ 7,289,078
Risk Fund	\$ 8,458,781	\$ 7,578,199	\$ 4,807,846	\$ 5,212,442	\$ 5,387,501	\$ 5,485,417
Health - OPEB Trust	\$ 28,401,183	\$ 31,275,719	\$ 32,682,812	\$ 32,812,872	\$ 34,728,236	\$ 40,330,823
Pension Funds	\$ 194,010,680	\$ 209,822,728	\$ 219,743,891	\$ 226,859,639	\$ 240,907,938	\$ 288,216,109
Total	\$ 323,500,673	\$ 340,232,011	\$ 361,914,990	\$ 449,107,701	\$ 458,704,350	\$ 523,709,914

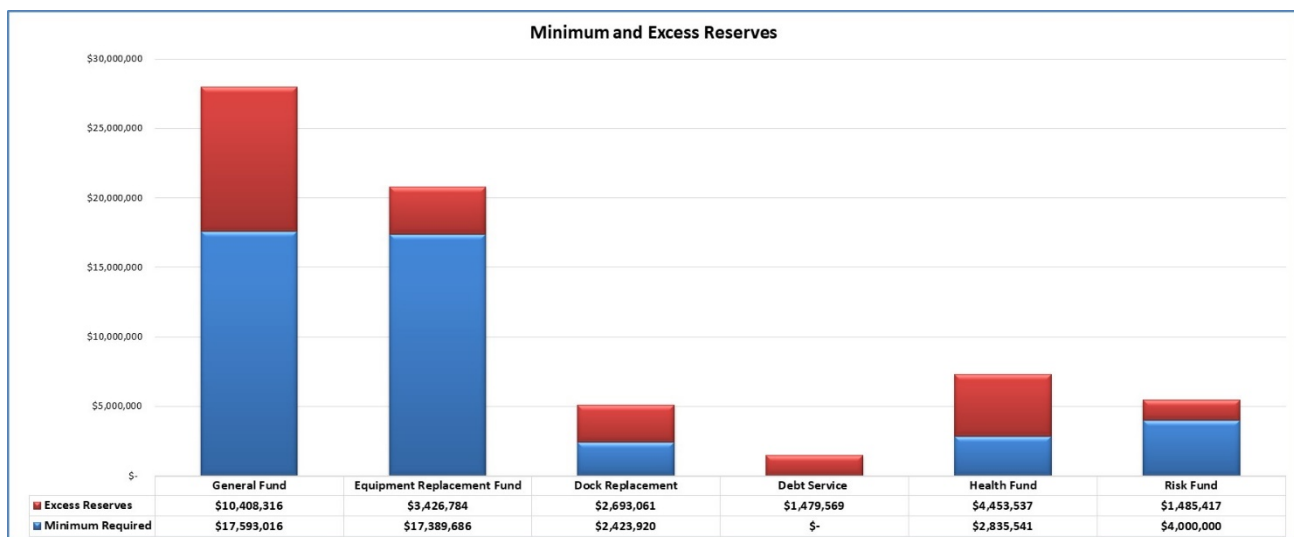
The chart below shows the reserve trends of the major Town funds excluding enterprise funds and special revenue funds.



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 FY21 ending balance, minimum reserve amount and excess reserve balances. Total excess reserves are \$25,123,830.

Fund	2021 Reserve Balance	Minimum Required Balance	Excess Reserves
General Fund	\$ 28,001,332	\$ 17,593,016	\$ 10,408,316
Building Enterprise Fund	\$ 2,572,742	\$ 2,572,742	\$ -
Equipment Replacement Fund	\$ 20,816,470	\$ 17,389,686	\$ 3,426,784
Dock Replacement	\$ 5,116,981	\$ 1,246,774	\$ 3,870,207
Debt Service	\$ 1,479,569	\$ -	\$ 1,479,569
Capital Improvement	\$ 17,682,202	\$ 17,682,202	\$ -
Coastal Protection Fund	\$ 32,314,211	\$ 32,314,211	\$ -
Health Fund	\$ 7,289,078	\$ 2,835,541	\$ 4,453,537
Risk Fund	\$ 5,485,417	\$ 4,000,000	\$ 1,485,417
Health - OPEB Trust	\$ 40,330,823	\$ 40,330,823	\$ -
Pension Funds	\$ 288,216,109	\$ 288,216,109	\$ -
Total	\$ 455,394,686	\$ 430,270,856	\$ 25,123,830



Town of Palm Beach, Florida
Annual Comprehensive Financial Report
Fiscal Year Ended
September 30, 2021



ANNUAL COMPREHENSIVE FINANCIAL REPORT

TOWN OF PALM BEACH, FLORIDA

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021



Prepared by the Finance Department

Jane Le Clainche, CPA
Finance Director

TOWN OF PALM BEACH, FLORIDA

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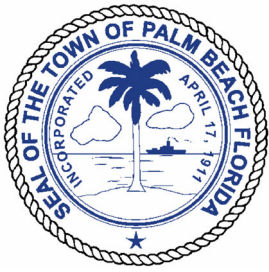
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INTRODUCTORY SECTION



TOWN OF PALM BEACH

Finance Department

March 30, 2022

The Honorable Mayor and Town Council
Town of Palm Beach
Palm Beach, Florida

The Annual Comprehensive Financial Report for the Town of Palm Beach's fiscal year ended September 30, 2021, is hereby submitted pursuant to Florida Statute 11.45. This document is the official comprehensive publication of the Town's financial position at September 30, 2021. 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 an unmodified opinion on the Town of Palm Beach's financial statements for the fiscal year ended September 30, 2021. 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 auditors' 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 9,245 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 345 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 FY21 with a single year increase of 4.57% for a taxable value total of \$20,051,414,243. The Town reduced the millage rate to 2.9962 resulting in an increase in tax revenue of \$1,183,839. In FY22, taxable value increased by 8.13% to \$21,681,912,582.

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 2021 the following accomplishments occurred:

- The Town made an additional contribution of \$5,420,000 to the pension plan to lower the unfunded liability.
- Completed the renourishment of Phipps Ocean Park/Reach 7 beaches. A portion of this project was funded through a FEMA grant.
- Continued construction of the new Town Marina. The new marina will serve the mega-yacht market and opened 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 Protection Fund.
- Completed Phase 3 North construction of the Townwide Underground Utility Project with Phase 2 South and Phase 4 North construction well underway and started Phase 3 South construction. Phase 4 South and Phase 5 North and South will begin in FY22.

For the Future

The Palm Beach County economy continued to improve and property values in Palm Beach increased by 8.13% for FY22. The Town increased property tax revenue by \$2,589,492 and decreased the millage rate 3.32% to 2.8966.

The FY22 budget reflected an increase of 10.16% from the FY21 budget. A majority of the increase was due to funding for the reconstruction of the North Fire-Rescue Station of \$5.5 million. The remainder of the increase was due to personnel and salary increases.

The Town Marina reopened on November 1st. The Marina is expected to generate over \$9.5 million in annual revenue.

The Town-wide eight phase utility undergrounding project is continuing. Phase 4 South and Phase 5 North and South construction will begin during 2022. Design for Phases 6, 7 and 8 are all underway.

Financial Policies

The Town has formally adopted other financial policies including reserve policies, contingency policies, budgetary control, debt management, funding for the Retirement Plan, 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 \$28,001,332 as of September 30, 2021, represents 44.06% of FY22 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.

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 2021. The auditors' 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 *Annual Comprehensive Financial Report* for the fiscal year ended September 30, 2020. This was the 33rd 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 *Annual Comprehensive 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, 2021.

Acknowledgements: The preparation of the *Annual Comprehensive 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,

A handwritten signature in black ink, appearing to read "Kirk Blouin".

Kirk Blouin
Town Manager

A handwritten signature in black ink, appearing to read "Jane Le Clainche".

Jane Le Clainche, CPA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Palm Beach
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO



TOWN OF PALM BEACH ORGANIZATIONAL STRUCTURE AND PRINCIPAL OFFICIALS

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



**ASSISTANT
TOWN MANAGER**
Carolyn Stone



**DIRECTOR OF
PLANNING, ZONING
AND BUILDING**
Wayne Bergman



**DIRECTOR OF PUBLIC
WORKS**
H. Paul Brazil



POLICE CHIEF
Nicholas Caristo



FIRE-RESCUE CHIEF
Darrel Donatto



DIRECTOR OF FINANCE
Jane Le Clairche

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, Members of the Town Council, and Town Manager
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 (the "Town"), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town'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 auditors' 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 Town'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 Town'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, as of September 30, 2021, 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 15, the budgetary comparison data on pages 127 through 132, the pension schedules on pages 133 through 140, and the other postemployment benefits plan schedules on pages 141 through 143 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, debt service requirements, the schedule of expenditures of federal awards and state financial assistance, 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 Chapter 10.550, Rules of the Auditor General, and the statistical section are presented for purpose of additional analysis and are 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 state financial assistance, 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 state financial assistance, 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 March 30, 2022 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 solely 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
March 30, 2022

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, 2021. 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 \$232,754,598 (net position).
2. At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$154,142,676, an increase of \$10,305,522 in comparison with the prior year. The increase is due positive results in the General Fund and the GO Bond issued for the Townwide Underground Utility Project and transfers to the Capital Improvement Program for future expenditures. Approximately 17.5% 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 \$26,969,956.
4. The Town's total government-wide revenue was \$131,659,681, while total expenses were \$106,572,404.
5. Governmental Activities generated \$118,689,818 in revenue (including transfers in) with \$97,209,224 in expenses.
6. Business-type Activities generated \$16,320,543 in revenue and \$3,388,338 in transfers out with \$9,363,180 in expenses.
7. The Town's long-term debt increased by \$4,155,000 during the current fiscal year due to the issuance of the 2021 General Obligation Bond in the amount of \$8,575,000 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 16-17 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 18-21 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 three enterprise funds to account for the Town Marina, the Par 3 Golf Course, and the Building Fund 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 Marina, Par 3 Golf Course and Building 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 22-26 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 27-28.

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 29-126 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 Beach Restoration 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 127-143 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 144-157 of this report.

Debt service requirements are detailed on pages 158-166 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 167-190 of this report.

Government-wide Financial Analysis

Net Position. Below, is a summary of the fiscal year 2021 Statement of Net Position found on page 16 and comparative information for fiscal year 2020.

Town of Palm Beach, Florida Summary of Net Position September 30, 2021 and 2020						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and other assets	\$ 296,143,263	\$ 283,384,075	\$ 26,959,718	\$ 36,214,440	\$ 323,102,981	\$ 319,598,515
Capital assets	198,738,164	193,948,693	42,563,754	22,487,583	241,301,918	216,436,276
Total Assets	<u>494,881,427</u>	<u>477,332,768</u>	<u>69,523,472</u>	<u>58,702,023</u>	<u>564,404,899</u>	<u>536,034,791</u>
Deferred Outflows of						
Resources	<u>21,334,649</u>	<u>20,160,351</u>	<u>981,383</u>	<u>433,215</u>	<u>22,316,032</u>	<u>20,593,566</u>
Liabilities						
Current liabilities	21,744,394	16,762,718	7,688,923	2,352,005	29,433,317	19,114,723
Long-term liabilities	247,581,096	281,110,674	34,129,040	33,048,406	281,710,136	314,159,080
Total Liabilities	<u>269,325,490</u>	<u>297,873,392</u>	<u>41,817,963</u>	<u>35,400,411</u>	<u>311,143,453</u>	<u>333,273,803</u>
Deferred Inflows of						
Resources	<u>40,630,231</u>	<u>14,839,966</u>	<u>2,192,649</u>	<u>847,267</u>	<u>42,822,880</u>	<u>15,687,233</u>
Net Position						
Net investment in						
capital assets	52,511,662	57,421,514	12,153,252	12,831,232	64,664,914	70,252,746
Restricted	127,820,279	111,483,275	863,207	781,137	128,683,486	112,264,412
Unrestricted	<u>25,928,414</u>	<u>15,874,972</u>	<u>13,477,784</u>	<u>9,275,191</u>	<u>39,406,198</u>	<u>25,150,163</u>
Total Net Position	<u>\$ 206,260,355</u>	<u>\$ 184,779,761</u>	<u>\$ 26,494,243</u>	<u>\$ 22,887,560</u>	<u>\$ 232,754,598</u>	<u>\$ 207,667,321</u>

Net position may serve over time as a useful indicator of a government's financial position. At September 30, 2021, the Town's assets plus deferred outflows exceeded liabilities plus deferred inflows by \$232,754,598. Total net position for the fiscal year increased by \$25,087,277 as a result of a \$21,480,594 increase in governmental activities and an increase of \$3,606,683 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 \$39,406,198, reflecting an increase in the government activities of \$10,053,442 and an increase in the business type activities of \$4,202,593.

Net position invested 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 \$64,664,914. 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, 2021, as compared to September 30, 2020.

Town of Palm Beach, Florida
Summary of Changes in Net Position
For the Fiscal Years Ended September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue						
Program revenue:						
Changes for services	\$ 20,779,619	\$ 27,635,180	\$ 14,402,049	\$ 7,762,418	\$ 35,181,668	\$ 35,397,598
Operating grants and contributions	1,485,819	2,215,731	--	--	1,485,819	2,215,731
Capital grants and contributions	19,444,732	5,603,877	1,918,494	--	21,363,226	5,603,877
General revenue:						
Property taxes	58,016,220	56,817,697	--	--	58,016,220	56,817,697
Local option gas tax	326,859	315,146	--	--	326,859	315,146
Franchise fees	2,267,996	2,176,528	--	--	2,267,996	2,176,528
Utility service taxes	6,125,995	6,052,180	--	--	6,125,995	6,052,180
Business tax receipts	805,710	813,903	--	--	805,710	813,903
Intergovernmental	1,778,259	1,580,805	--	--	1,778,259	1,580,805
Investment income	2,875,063	6,841,308	37,658	268,115	2,912,721	7,109,423
Miscellaneous	1,303,163	713,748	--	--	1,303,163	713,748
Gain/(loss) on disposal of assets	92,045	(6,295,007)	--	2,305	92,045	(6,292,702)
Total Revenue	<u>115,301,480</u>	<u>104,471,096</u>	<u>16,358,201</u>	<u>8,032,838</u>	<u>131,659,681</u>	<u>112,503,934</u>
Expenses						
General government	25,526,075	30,898,651	--	--	25,526,075	30,898,651
Public safety	23,391,138	30,520,971	--	--	23,391,138	30,520,971
Physical environment	37,117,556	38,977,270	--	--	37,117,556	38,977,270
Transportation	1,430,861	3,399,432	--	--	1,430,861	3,399,432
Economic environment	329,765	327,464	--	--	329,765	327,464
Culture and recreation	3,662,242	3,589,831	--	--	3,662,242	3,589,831
Interest on long-term debt	5,751,587	4,629,539	699,360	--	6,450,947	4,629,539
Town Docks, Golf Course, & Building Enterprise	--	--	8,663,820	3,682,325	8,663,820	3,682,325
Total Expenses	<u>97,209,224</u>	<u>112,343,158</u>	<u>9,363,180</u>	<u>3,682,325</u>	<u>106,572,404</u>	<u>116,025,483</u>
Change in Net Position Before Transfers	18,092,256	(7,872,062)	6,995,021	4,350,513	25,087,277	(3,521,549)
Transfers	<u>3,388,338</u>	<u>224,813</u>	<u>(3,388,338)</u>	<u>(224,813)</u>	<u>--</u>	<u>--</u>
Change in Net Position	<u>21,480,594</u>	<u>(7,647,249)</u>	<u>3,606,683</u>	<u>4,125,700</u>	<u>25,087,277</u>	<u>(3,521,549)</u>
Net Position - Beginning 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>
Net Position - End of Year	<u>\$ 206,260,355</u>	<u>\$ 184,779,761</u>	<u>\$ 26,494,243</u>	<u>\$ 22,887,560</u>	<u>\$ 232,754,598</u>	<u>\$ 207,667,321</u>

Revenues increased mainly due to increases in property taxes and grant revenues received during the year. Government wide expenses declined in part to the reduction in the net pension liability

and OPEB liability. The Town's combined net position increased by \$25,087,277 during 2021. This increase can be attributed to a \$21,480,594 increase in governmental activities and an increase of \$3,606,683 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 18-21. 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 \$154,142,676, which increased by \$10,305,522 from September 30, 2020. This increase was primarily due to positive experience in the General Fund, the issuance of the GO Bond for the Townwide Undergrounding project and additional funding for the Capital Improvement Fund.

The following schedule presents a summary of all governmental fund revenues for the fiscal year ended September 30, 2021 and 2020, and the amount and percentage of increases and decreases in relation to prior year revenues:

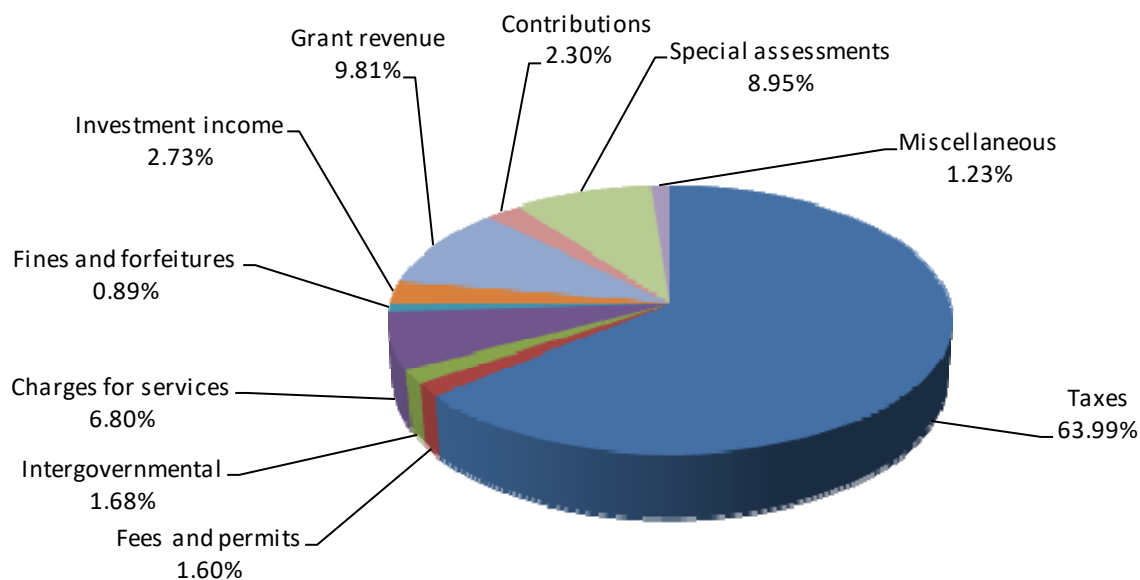
Town of Palm Beach, Florida Governmental Funds Revenues For the Fiscal Years Ended September 30, 2021 and 2020						
Revenue	2021	Percent of Total	2020	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Taxes	\$ 67,542,780	63.99%	\$ 66,175,454	67.28%	\$ 1,367,326	2.07%
Fees and permits	1,693,234	1.60%	9,010,686	9.16%	(7,317,452)	-81.21%
Intergovernmental	1,778,259	1.68%	1,580,805	1.61%	197,454	12.49%
Charges for services	7,176,166	6.80%	5,648,639	5.74%	1,527,527	27.04%
Fines and forfeitures	940,000	0.89%	780,975	0.79%	159,025	20.36%
Investment income	2,884,175	2.73%	5,786,543	5.88%	(2,902,368)	-50.16%
Grant revenue	10,358,077	9.81%	2,021,348	2.06%	8,336,729	412.43%
Contributions	2,423,353	2.30%	3,539,029	3.60%	(1,115,676)	-31.52%
Special assessments	9,448,989	8.95%	3,102,131	3.15%	6,346,858	204.60%
Miscellaneous	1,303,163	1.23%	713,748	0.73%	589,415	82.58%
Total Revenue	\$ 105,548,196	100.00%	\$ 98,359,358	100.00%	\$ 7,188,838	7.31%

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 the transfer of all building permit revenue to the new Building Enterprise Fund in FY21.
- Intergovernmental revenue recorded an increase due to higher sales tax collections since the COVID shutdown.

- Charges for services increased primarily due to an increase in parking meter fees and new areas subject to meters resulting in additional revenues. In addition, special detail revenue increased due to additional assignments and lien search revenues increased due to the number of real estate transactions. Recreation fees also increased since the COVID shutdown.
- Fine and forfeiture income increased due to increased revenue from parking ticket and code enforcement fines due to additional enforcement measures.
- Investment income decreased due to the current interest rate market.
- Grant revenue increased due to grants received for beach projects and COVID related costs.
- Contributions decreased because the final donations received for the Mandel Recreation Center reconstruction project were received in the prior year. Donations for Lake Drive Park make up a significant portion of the donations.
- Special assessment revenue increased due to higher Townwide underground utility assessment revenue, which included prepaid assessments.
- Miscellaneous revenue increased due to reimbursements from the Townwide Underground Utility project for a neighborhood assessment project.

Governmental Activities - Revenues by Source



The following schedule presents a summary of all governmental fund expenditures for the fiscal year ended September 30, 2021 and 2020, and the percentage of increases and decreases in relation to prior year amounts:

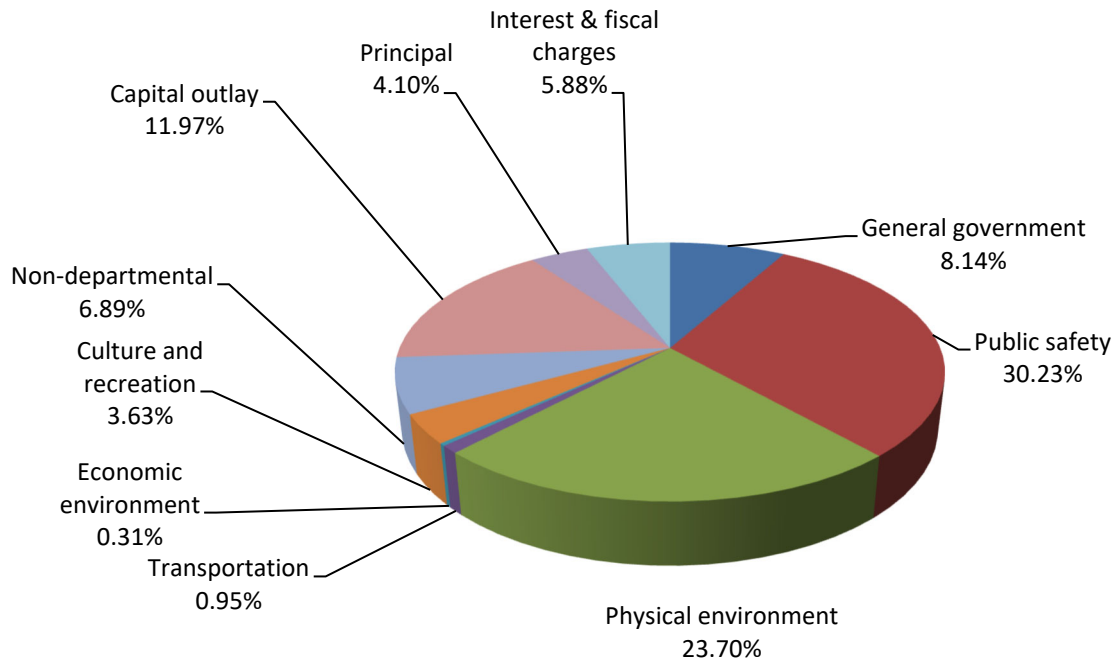
Town of Palm Beach, Florida
Governmental Funds Expenditures
For the Fiscal Years Ended September 30, 2021 and 2020

	2021	Percent of Total	2020	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Expenditures						
Current						
General government	\$ 8,776,140	8.14%	\$ 9,910,235	9.12%	\$ (1,134,095)	-11.44%
Public safety	32,608,073	30.23%	32,575,116	29.98%	32,957	0.10%
Physical environment	25,561,935	23.70%	23,242,395	21.39%	2,319,540	9.98%
Transportation	1,027,931	0.95%	1,272,189	1.17%	(244,258)	-19.20%
Economic environment	329,765	0.31%	327,464	0.30%	2,301	0.70%
Culture and recreation	3,915,810	3.63%	3,573,250	3.29%	342,560	9.59%
Non-departmental	7,434,622	6.89%	7,324,441	6.74%	110,181	1.50%
Capital Outlay	17,449,796	16.18%	19,173,640	17.65%	(1,723,844)	-8.99%
Debt Service						
Principal	4,420,000	4.10%	3,775,000	3.47%	645,000	17.09%
Interest & fiscal charges	6,337,311	5.88%	7,482,108	6.89%	(1,144,797)	-15.30%
Total Expenditures	<u>\$ 107,861,383</u>	<u>100.00%</u>	<u>\$ 108,655,838</u>	<u>100.00%</u>	<u>\$ (794,455)</u>	<u>-0.73%</u>

The reasons for the major increases and decreases in expenditures are as follows:

- General government expenditures decreased due to the transfer of building permit related expenditures to the Building Fund offset by increases in administrative expenses from the prior year COVID reductions.
- Public Safety costs increased slightly from the prior year which contained higher COVID related costs.
- Physical environment costs increased due to increased spending for the year in the Townwide Underground Fund, Beach Restoration Project Fund and increased contractual costs for landscaping, facility maintenance, sanitary and sewer treatment.
- Transportation expenditures decreased due to less milling and resurfacing costs in FY21.
- Economic environment expenditures increased slightly due to higher costs in the Worth Avenue Special Assessment District.
- Culture and recreation expenditures increased due to increased operating costs related to higher use of the Mandel Recreation Center after the prior year COVID reductions.
- Non departmental costs increased due to prior year COVID reductions.
- 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 and interest decreased due to the refinancings that occurred in FY20.

Governmental Activities - Expenditures by Function



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 \$28,001,332 a decrease of \$1,627,393, while the total fund balance was \$37,479,326. Fund balance decreased due to the transfer of \$4 million of reserves to the Capital Improvement Fund to fund the North Fire Rescue station renovation. This was offset by favorable results for the year with revenues exceeding budget expectations by over \$3 million due to higher than anticipated property tax revenue, special assignment overtime and parking meter revenue. Expenditures were over \$2.7 million less than anticipated due to personnel vacancies and other cost containment measures. The total fund balance of the General Fund increased by \$2,320,713. 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 34.6% of total General Fund expenditures including transfers out.

The assigned fund balance of the Beach Restoration Fund is \$32,314,211. These funds have been accumulated for coastal protection projects. Fund balance decreased due to expenditures for the Phipps Ocean Park renourishment project.

The Townwide Undergrounding Assessment Fund has restricted fund balances of \$64,700,595. These funds will be used for project costs. Fund balance increased due to the issuance of the final General Obligation Bond for this project.

Other governmental funds, which include debt service, special revenue, and capital projects funds increase total fund balance by \$1,176,802. This increase was the result of an increase in the Capital Improvement Fund for future projects. In total these funds have prepaid reserves of \$6,501, restricted fund balances totaling \$2,991,217 and assigned fund balances of \$17,682,202 for capital projects. The negative unassigned fund balance of \$1,031,376 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, the Par 3 Golf Course Enterprise Fund and the Building Enterprise Fund.

Unrestricted net position of the Town Docks Enterprise Fund was \$10,361,146 on September 30, 2021. Unrestricted net position for the Par 3 Golf Course Enterprise fund was \$274,182 on September 30, 2021, and the unrestricted net position for the Building Fund was \$2,572,742. The unrestricted net position for the internal service funds totaled \$33,590,965.

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 FY2021 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. The budget was amended to fund the Lake Drive Park project and additional funding for the Town election and special assignment overtime which was higher than anticipated.

Actual revenues, excluding transfers, were \$3,097,846 more than the final budget due to higher than anticipated revenues for ad valorem, building permits, public safety, transportation, and grant revenues. Actual expenditures were \$2,709,971 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, 2021, net capital assets of governmental activities totaled \$198,738,164 and the net capital assets of the business-type activities totaled \$42,563,754 (both net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress. The large increase in business type activities was due to the construction of the new Town Marina which opened on November 1, 2021.

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 4 to the financial statements.

Town of Palm Beach, Florida
Capital Assets
September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
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	8,232,420	3,805,422	31,812,293	10,409,364	40,044,713	14,214,786
Buildings	61,194,263	63,503,878	2,442,300	2,519,223	63,636,563	66,023,101
Improvements Other Than Buildings	3,803,063	4,052,782	2,884,841	4,155,880	6,687,904	8,208,662
Equipment	9,231,106	9,567,384	372,793	351,589	9,603,899	9,918,973
Infrastructure	105,710,989	102,452,904	--	--	105,710,989	102,452,904
Total Net Capital Assets	\$ 198,738,164	\$ 193,948,693	\$ 42,563,754	\$ 22,487,583	\$ 241,301,918	\$ 216,436,276

Major capital projects completed during the fiscal year included the following:

- The Town Marina was nearly complete at the end of the fiscal year and opened on November 1, 2021. The project is reflected in the construction in progress section above.
- Renourishment of Phipps Ocean Park/Reach 7 beaches.
- The A-6 Sanitary Sewer Pump Station Improvement project began and is expected to be completed in FY22.
- The D-16 and D18 stormwater Pump Station Improvements were completed.
- The Lake Drive Park which is adjacent to the new Town Marina was refurbished with donations and Town funding. It was also completed and opened on November 1, 2021.

Debt Administration

As of September 30, 2021, the Town had \$137,255,000 par value in revenue bonds outstanding representing a decrease of \$3,380,000 due to debt service payments made on the Bonds. Outstanding General Obligation Bonds totaled \$61,895,000 at par value and increase of \$7,535,000 from the issuance of additional bonds for the Townwide Underground Project and offset by debt service payments. 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 69.

Town of Palm Beach, Florida
Outstanding Debt
September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Debt						
Revenue Bonds Payable - Par Value	\$ 106,255,000	\$ 109,635,000	\$ 31,000,000	\$ 31,000,000	\$ 137,255,000	\$ 140,635,000
General Obligation Bonds Payable - Par Value	61,895,000	54,360,000	--	--	61,895,000	54,360,000
Total Debt	\$ 168,150,000	\$ 163,995,000	\$ 31,000,000	\$ 31,000,000	\$ 199,150,000	\$ 194,995,000

The Town of Palm Beach maintains an AAA issuer's rating by both Moody's and Standard & Poor's and the Revenue Bonds are rated AAA by Standard and Poor's and a Aa1 rating by Moody's.

Economic Factors and Next Year's Budgets and Rates

For FY2022, the Town Council adopted a General Fund budget, including transfers out, of \$89,140,573 representing a 10.16% increase from FY2021. The FY2022 budget includes an 4.43% increase in property tax revenue of \$2,529,700. Most of the increase in the General Fund budget was due to a transfer to the Capital Improvement Program to fund the North Fire-Rescue Station renovation. In addition, salaries and contractual costs made up most of the balance of the increase. The taxable value of property increased by 8.13% for FY2022 and the Town's millage rate was reduced to 2.8966.

General economic conditions in the State of Florida are strong. Tourism has increased since the pandemic shutdowns and the real estate market and property values have been increasing by double digits in the Town, County and in other parts of the State 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, 2021

	Governmental Activities	Business- type Activities	Total
Assets			
Cash and cash equivalents	\$ 1,539,653	\$ 1,350	\$ 1,541,003
Investments	7,009,712	--	7,009,712
Equity in pooled cash and investments	184,853,343	21,065,985	205,919,328
Accounts receivable, net	1,669,530	6,521	1,676,051
Assessments receivable	62,791,882	--	62,791,882
Interest receivable	161,264	1,908	163,172
Due from other governments	8,886,970	4,062,000	12,948,970
Internal balances	(269,714)	269,714	--
Inventory	414,983	--	414,983
Prepays	349,781	9,033	358,814
Net OPEB asset	12,210,812	863,207	13,074,019
Investment in joint venture	13,493,586	--	13,493,586
Equity in pooled cash and investments - restricted	3,031,461	680,000	3,711,461
Capital assets			--
Land	10,566,323	5,051,527	15,617,850
Construction in progress	8,232,420	31,812,293	40,044,713
Capital assets being depreciated and amortized, net	179,939,421	5,699,934	185,639,355
Total Assets	<u>494,881,427</u>	<u>69,523,472</u>	<u>564,404,899</u>
Deferred Outflows of Resources			
Unamortized loss on refunding	3,601,044	--	3,601,044
Pension related items	12,933,350	787,798	13,721,148
OPEB related items	4,800,255	193,585	4,993,840
Total Deferred Outflows of Resources	<u>21,334,649</u>	<u>981,383</u>	<u>22,316,032</u>
Liabilities			
Accounts payable and contracts payable	6,895,136	6,300,144	13,195,280
Accrued liabilities	3,035,019	233,607	3,268,626
Payable from restricted assets			
Accounts and contracts payable	1,750,285	680,000	2,430,285
Accrued interest payable	1,584,653	--	1,584,653
Unearned revenue	1,355,592	475,172	1,830,764
Due to other governments	694,989	--	694,989
Long-term liabilities			
Due within one year	6,428,720	1,331,116	7,759,836
Due in more than one year	247,581,096	32,797,924	280,379,020
Total Liabilities	<u>269,325,490</u>	<u>41,817,963</u>	<u>311,143,453</u>
Deferred Inflows of Resources			
Business tax receipts	596,787	--	596,787
Pension related items	27,660,544	1,366,439	29,026,983
OPEB related items	12,372,900	826,210	13,199,110
Total Deferred Inflows of Resources	<u>40,630,231</u>	<u>2,192,649</u>	<u>42,822,880</u>
Net Position			
Net investment in capital assets	52,511,662	12,153,252	64,664,914
Restricted for:			
Debt service	1,653,073	--	1,653,073
Crime prevention	50,330	--	50,330
Capital projects	246,292	--	246,292
Townwide Undergrounding	112,618,250	--	112,618,250
Net OPEB asset	12,210,812	863,207	13,074,019
Special projects	1,041,522	--	1,041,522
Unrestricted	25,928,414	13,477,784	39,406,198
Total Net Position	<u>\$ 206,260,355</u>	<u>\$ 26,494,243</u>	<u>\$ 232,754,598</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, 2021

Functions/Programs	Program Revenues			Net Revenue (Expense) and Changes in Net Position	
	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities	Business-type Activities
Expenses					Total
Governmental Activities					
General government	\$ 25,526,075	\$ 11,513,238	\$ 1,013,367	\$ (12,999,470)	\$ (12,999,470)
Public safety	23,391,138	3,983,249	456,490	(18,951,399)	(18,951,399)
Physical environment	37,117,556	1,406,497	5,960	(17,969,388)	(17,969,388)
Transportation	1,430,861	2,728,460	--	2,703,099	2,703,099
Economic environment	329,765	--	--	(324,765)	(324,765)
Culture and recreation	3,662,242	1,148,175	10,002	(2,205,544)	(2,205,544)
Interest on long-term debt	5,751,587	--	--	(5,751,587)	(5,751,587)
Total Governmental Activities	97,209,224	20,779,619	1,485,819	(55,499,054)	(55,499,054)
Business-type Activities					
Town Docks	1,738,328	9,838	--	--	190,004
Golf Course	2,001,206	3,650,560	--	--	1,649,354
Building Enterprise	4,924,286	10,741,651	--	--	5,817,365
Interest on long-term debt	699,360	--	--	--	(699,360)
Total Business-type Activities	9,363,180	14,402,049	--	6,957,363	6,957,363
Total	\$ 106,572,404	\$ 35,181,668	\$ 1,485,819	(55,499,054)	(48,541,691)
General Revenues					
Property taxes				58,016,220	58,016,220
Local option gas tax				326,859	326,859
Franchise taxes based on gross receipts				2,267,996	2,267,996
Utility service taxes				6,125,995	6,125,995
Business tax receipts				805,710	805,710
Intergovernmental revenue not restricted to specific programs				1,778,259	1,778,259
Investment income				2,875,063	2,912,721
Miscellaneous				1,303,163	1,303,163
Gain on disposal of assets				92,045	92,045
Transfers				3,388,338	--
Total General Revenue and Transfers				76,979,648	73,628,968
Change in Net Position				21,480,594	25,087,277
Net Position - Beginning				184,779,761	207,667,321
Net Position - Ending				\$ 206,260,355	\$ 232,754,598

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

**BALANCE SHEET
GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2021

	Major Governmental Funds				
	General	Townwide	Beach	Nonmajor	Total
	Fund	Undergrounding	Restoration	Governmental	Governmental
		Assessment	Project	Funds	Funds
		Fund	Fund		
Assets					
Cash and cash equivalents	\$ 5,150	\$ --	\$ --	\$ 1,479,528	\$ 1,484,678
Equity in pooled cash and investments	31,998,497	67,420,918	29,791,573	20,457,367	149,668,355
Investments	7,009,712	--	--	--	7,009,712
Accounts receivable, net	1,669,344	--	--	--	1,669,344
Assessments receivable	--	62,791,882	--	--	62,791,882
Interest receivable	13,058	21,082	40,324	59,813	134,277
Due from other governments	505,711	268,517	8,112,742	--	8,886,970
Inventory	414,983	--	--	--	414,983
Prepaid items	10,037	--	--	6,501	16,538
Equity in pooled cash and investments - restricted	1,454,402	--	--	1,577,059	3,031,461
Total Assets	\$ 43,080,894	\$ 130,502,399	\$ 37,944,639	\$ 23,580,268	\$ 235,108,200
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts and contracts payable	\$ 981,939	\$ 2,738,067	\$ 620,456	\$ 1,909,517	\$ 6,249,979
Accrued liabilities	1,060,406	3,338	3,119	--	1,066,863
Advance from other funds	--	--	--	1,031,335	1,031,335
Due to other governments	--	--	--	694,989	694,989
Payable from restricted assets	1,454,402	--	--	295,883	1,750,285
Unearned revenue	1,355,592	--	--	--	1,355,592
Total Liabilities	4,852,339	2,741,405	623,575	3,931,724	12,149,043
Deferred Inflows of Resources					
Business tax receipts	596,787	--	--	--	596,787
Unavailable revenue	46,427	268,517	5,006,853	--	5,321,797
Special assessments	106,015	62,791,882	--	--	62,897,897
Total Deferred Inflows of Resources	749,229	63,060,399	5,006,853	--	68,816,481
Fund Balances					
Non-spendable:					
Inventory	414,983	--	--	--	414,983
Prepaid items	10,037	--	--	6,501	16,538
Restricted for:					
Crime prevention	--	--	--	50,330	50,330
Special projects	--	--	--	1,041,522	1,041,522
Townwide undergrounding	--	64,700,595	--	--	64,700,595
Debt service	--	--	--	1,653,073	1,653,073
Worth avenue	--	--	--	246,292	246,292
Committed to:					
Compensated absences	2,645,408	--	--	--	2,645,408
Tennis	80,962	--	--	--	80,962
MPSCC Replacement	65,302	--	--	--	65,302
Assigned to:					
Subsequent year's expenditures	6,261,302	--	--	--	6,261,302
Capital projects	--	--	--	17,682,202	17,682,202
Beach restoration	--	--	32,314,211	--	32,314,211
Unassigned	28,001,332	--	--	(1,031,376)	26,969,956
Total Fund Balances	37,479,326	64,700,595	32,314,211	19,648,544	154,142,676
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 43,080,894	\$ 130,502,399	\$ 37,944,639	\$ 23,580,268	\$ 235,108,200

The accompanying notes are an integral part of these financial statements.

TOWN OF PALM BEACH, FLORIDA

RECONCILIATION OF GOVERNMENT FUNDS BALANCE SHEET TO GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION

SEPTEMBER 30, 2021

Total Governmental Fund Balances	\$ 154,142,676
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.	189,248,724
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	68,219,694
Net OPEB asset created through funding of the employer contribution to the defined benefit OPEB plan is not recognized in the funds.	12,210,812
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	4,800,255
OPEB related deferred inflows	(12,372,900)
Investment in joint venture is not a financial resource and, therefore, is not reported in the funds.	13,493,586
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.	43,032,687
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.	(269,714)
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	(168,150,000)
Bond premiums	(10,633,289)
Deferred loss on refunding	3,601,044
Accrued interest payable	(1,584,653)
Compensated absences	(3,392,253)
Net pension liability	(65,371,859)
Preservation of benefits pension liability	(2,449,426)
Accrued landfill closure and post-closure care costs	(3,605,308)
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	12,841,488
Pension related deferred inflows	<u>(27,501,209)</u>
Net Position of Governmental Activities	<u><u>\$ 206,260,355</u></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, 2021

	Major Governmental Funds				Total Governmental Funds
	General Fund	Townwide Undergrounding Assessment Fund	Beach Restoration Project Fund	Nonmajor Governmental Funds	
Revenues					
Taxes	\$ 67,542,780	\$ --	\$ --	\$ --	\$ 67,542,780
Fees and permits	1,693,234	--	--	--	1,693,234
Intergovernmental	1,111,661	--	--	666,598	1,778,259
Charges for services	7,176,166	--	--	--	7,176,166
Fines and forfeitures	918,508	--	--	21,492	940,000
Investment earnings (loss)	109,290	2,793,579	(11,407)	(7,287)	2,884,175
Grant revenue	917,762	--	9,440,315	--	10,358,077
Contributions	--	--	--	2,423,353	2,423,353
Special assessments	--	8,149,121	--	1,299,868	9,448,989
Miscellaneous	499,518	220,557	--	583,088	1,303,163
Total Revenues	<u>79,968,919</u>	<u>11,163,257</u>	<u>9,428,908</u>	<u>4,987,112</u>	<u>105,548,196</u>
Expenditures					
Current:					
General government	8,611,000	--	--	165,140	8,776,140
Public safety	32,381,571	--	--	226,502	32,608,073
Physical environment	12,949,523	10,716,935	1,122,359	773,118	25,561,935
Transportation	1,027,931	--	--	--	1,027,931
Economic environment	--	--	--	329,765	329,765
Culture and recreation	3,887,552	--	--	28,258	3,915,810
Non-departmental	7,434,622	--	--	--	7,434,622
Capital outlay	162,751	--	12,607,650	4,679,395	17,449,796
Debt service:					
Principal	--	1,040,000	--	3,380,000	4,420,000
Interest and fiscal charges	--	2,424,929	--	3,912,382	6,337,311
Total Expenditures	<u>66,454,950</u>	<u>14,181,864</u>	<u>13,730,009</u>	<u>13,494,560</u>	<u>107,861,383</u>
Excess (Deficiency) of Revenues over Expenditures	<u>13,513,969</u>	<u>(3,018,607)</u>	<u>(4,301,101)</u>	<u>(8,507,448)</u>	<u>(2,313,187)</u>
Other Financing Sources (Uses)					
General obligation bond issued	--	8,575,000	--	--	8,575,000
General obligation bond premium	--	623,896	--	--	623,896
Transfers in	3,225,000	665,000	4,777,000	11,023,846	19,690,846
Transfers out	(14,418,256)	--	(513,181)	(1,339,596)	(16,271,033)
Total Other Financing Sources (Uses)	<u>(11,193,256)</u>	<u>9,863,896</u>	<u>4,263,819</u>	<u>9,684,250</u>	<u>12,618,709</u>
Net Change in Fund Balances	2,320,713	6,845,289	(37,282)	1,176,802	10,305,522
Fund Balances - Beginning	<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>
Fund Balances - Ending	<u>\$ 37,479,326</u>	<u>\$ 64,700,595</u>	<u>\$ 32,314,211</u>	<u>\$ 19,648,544</u>	<u>\$ 154,142,676</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 BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 10,305,522
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	16,405,667
Less current year depreciation and amortization	(10,285,036)
Loss of disposal in construction in progress	(960,505)
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	717,814
Governmental funds report revenue when earned and available. However, the government-wide statements recognize revenue when earned, regardless of	
Grant revenues	(3,482,664)
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	(8,575,000)
General obligation bond premium	(623,896)
Repayment of debt principal	4,420,000
Transfer of capital assets from governmental activities to internal service funds is not reported in the governmental funds.	
Transfer of capital assets	(292,711)
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	(354,317)
Amortization of bond premiums	942,617
Change in accrued interest payable	(384)
Change in compensated absences	73,952
Change in net pension liability and related deferred amounts	12,309,260
Change in preservation of benefits pension liability and related deferred amounts	(1,241,840)
Change in net OPEB asset and related deferred amounts	1,793,426
Change in accrued landfill closure and post-closure care costs	(99,544)
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>428,233</u>
Change in Net Position of Governmental Activities	<u>\$ 21,480,594</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, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds				
	Town Docks Fund	Golf Course Fund	Building Fund	Total	
Assets					
Current Assets					
Cash and cash equivalents	\$ --	\$ 1,350	\$ --	\$ 1,350	\$ 54,975
Equity in pooled cash and investments	14,021,098	1,927,013	5,117,874	21,065,985	35,184,988
Accounts receivable	--	6,521	--	6,521	186
Due from other governments	4,062,000	--	--	4,062,000	--
Interest receivable	1,759	30	119	1,908	26,987
Prepaid expenses	1,291	7,742	--	9,033	333,243
Equity in pooled cash and investments - restricted	680,000	--	--	680,000	--
Total Current Assets	<u>18,766,148</u>	<u>1,942,656</u>	<u>5,117,993</u>	<u>25,826,797</u>	<u>35,600,379</u>
Noncurrent Assets					
Capital assets:					
Land	--	5,051,527	--	5,051,527	--
Construction in progress	31,812,293	--	--	31,812,293	258,333
Buildings	--	3,273,034	--	3,273,034	--
Improvements other than buildings	--	5,468,540	--	5,468,540	--
Equipment	--	890,810	128,326	1,019,136	23,158,294
Total Capital assets	31,812,293	14,683,911	128,326	46,624,530	23,416,627
Less: accumulated depreciation	--	(3,951,460)	(109,316)	(4,060,776)	(13,927,187)
Total Capital Assets, Net	<u>31,812,293</u>	<u>10,732,451</u>	<u>19,010</u>	<u>42,563,754</u>	<u>9,489,440</u>
Advance to other funds	--	--	--	--	1,031,335
Net OPEB asset	243,719	564,535	54,953	863,207	--
Total Noncurrent Assets	<u>32,056,012</u>	<u>11,296,986</u>	<u>73,963</u>	<u>43,426,961</u>	<u>10,520,775</u>
Total Assets	<u>50,822,160</u>	<u>13,239,642</u>	<u>5,191,956</u>	<u>69,253,758</u>	<u>46,121,154</u>
Deferred Outflows of Resources					
Pension related items	49,732	210,650	527,416	787,798	91,862
OPEB related items	26,053	67,899	99,633	193,585	--
Total Deferred Outflows of Resources	<u>75,785</u>	<u>278,549</u>	<u>627,049</u>	<u>981,383</u>	<u>91,862</u>
Liabilities					
Current Liabilities					
Accounts payable and contracts payable	6,039,768	200,409	59,967	6,300,144	645,157
Accrued liabilities	183,152	13,210	37,245	233,607	1,968,156
Capital lease	--	--	--	--	47,718
Current portion of compensated absences	5,589	14,704	823	21,116	5,629
Current portion of bonds payable	1,310,000	--	--	1,310,000	--
Payable from restricted - customer deposits	680,000	--	--	680,000	--
Total Current Liabilities	<u>8,218,509</u>	<u>228,323</u>	<u>98,035</u>	<u>8,544,867</u>	<u>2,666,660</u>
Noncurrent Liabilities					
Bonds payable	29,690,000	--	--	29,690,000	--
Compensated absences	10,474	61,337	210,722	282,533	24,876
Net pension liability	178,362	755,483	1,891,546	2,825,391	329,458
Unearned revenue	475,172	--	--	475,172	--
Total Noncurrent Liabilities	<u>30,354,008</u>	<u>816,820</u>	<u>2,102,268</u>	<u>33,273,096</u>	<u>354,334</u>
Total Liabilities	<u>38,572,517</u>	<u>1,045,143</u>	<u>2,200,303</u>	<u>41,817,963</u>	<u>3,020,994</u>
Deferred Inflows of Resources					
Pension related items	86,261	365,373	914,805	1,366,439	159,335
OPEB related items	232,511	536,507	57,192	826,210	--
Total Deferred Inflows of Resources	<u>318,772</u>	<u>901,880</u>	<u>971,997</u>	<u>2,192,649</u>	<u>159,335</u>
Net Position					
Net investment in capital assets	1,401,791	10,732,451	19,010	12,153,252	9,441,722
Restricted for net OPEB asset	243,719	564,535	54,953	863,207	--
Unrestricted	10,361,146	274,182	2,572,742	13,208,070	33,590,965
Total Net Position	<u>\$ 12,006,656</u>	<u>\$ 11,571,168</u>	<u>\$ 2,646,705</u>	<u>\$ 26,224,529</u>	<u>\$ 43,032,687</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, 2021

Amounts Reported for the Enterprise Funds

\$ 26,224,529

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

(670)

Cumulative prior year adjustments

270,384

Amounts Reported for the Business-type Activities

\$ 26,494,243

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, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Services Fund
	Major Funds			Total	
	Town Docks Fund	Golf Course Fund	Building Fund		
Operating Revenues					
Golf fees and related revenue	\$ --	\$ 3,642,305	\$ --	\$ 3,642,305	\$ --
Marina fees and related revenue	9,987	--	--	9,987	--
Building fees and related revenue	--	--	10,669,779	10,669,779	
Charges for services	--	--	--	--	8,798,206
Fines and Forfeitures	--	--	71,451	71,451	
Other operating revenue	--	8,627	570	9,197	154,331
Total Operating Revenues	<u>9,987</u>	<u>3,650,932</u>	<u>10,741,800</u>	<u>14,402,719</u>	<u>8,952,537</u>
Operating Expenses					
Personal services	12,919	355,165	4,207,957	4,576,041	270,990
Contractual services	353,957	567,328	524,153	1,445,438	82,005
Repairs and maintenance	29,988	47,210	62,336	139,534	--
Equipment rental	--	7,327	--	7,327	--
Materials and supplies	2,811	466,967	27,509	497,287	--
Utilities	10,555	117,953	--	128,508	--
Insurance	--	--	--	--	1,952,487
Claims	--	--	--	--	4,746,660
Claims adjustment	--	--	--	--	136,229
Depreciation and amortization	155,431	295,423	7,930	458,784	1,711,183
Other	182,181	108,097	94,401	384,679	60,423
Total Operating Expenses	<u>747,842</u>	<u>1,965,470</u>	<u>4,924,286</u>	<u>7,637,598</u>	<u>8,959,977</u>
Operating Income	<u>(737,855)</u>	<u>1,685,462</u>	<u>5,817,514</u>	<u>6,765,121</u>	<u>(7,440)</u>
Nonoperating Revenues (Expenses)					
Investment earnings (loss)	34,477	930	2,251	37,658	(9,112)
Insurance recoveries	--	--	--	--	93,026
Interest and fiscal charges	(699,360)	--	--	(699,360)	(2,192)
Gain/(loss) on disposal of assets	(990,486)	(35,736)	--	(1,026,222)	92,045
Capital assets transferred to proprietary funds	--	--	--	--	(31,475)
Total Nonoperating Revenues (Expenses)	<u>(1,655,369)</u>	<u>(34,806)</u>	<u>2,251</u>	<u>(1,687,924)</u>	<u>142,292</u>
Income Before Capital Contributions from other funds and Transfers	<u>(2,393,224)</u>	<u>1,650,656</u>	<u>5,819,765</u>	<u>5,077,197</u>	<u>134,852</u>
Capital contributions from other funds	--	4,535	26,940	31,475	292,711
Capital contributions from grants	1,918,494	--	--	1,918,494	--
Transfers out	--	(219,813)	(3,200,000)	(3,419,813)	--
Change in Net Position	<u>(474,730)</u>	<u>1,435,378</u>	<u>2,646,705</u>	<u>3,607,353</u>	<u>427,563</u>
Net Position - Beginning	<u>12,481,386</u>	<u>10,135,790</u>	<u>--</u>	<u>22,617,176</u>	<u>42,605,124</u>
Net Position - Ending	<u>\$ 12,006,656</u>	<u>\$ 11,571,168</u>	<u>\$ 2,646,705</u>	<u>\$ 26,224,529</u>	<u>\$ 43,032,687</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, 2021

Amounts Reported for the Enterprise Funds

\$ 3,607,353

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

(670)

Change in Net Position of Governmental Activities

\$ 3,606,683

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, 2021

	Business-type Activities - Enterprise Funds				Governmental
	Major Funds				Activities -
	Town Docks	Golf Course	Enterprise		Internal Service
	Fund	Fund	Fund	Total	Fund
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 346,765	\$ 3,635,784	\$ 10,741,230	\$ 14,723,779	\$ --
Receipts from interfund services provided	--	--	--	--	9,679,850
Payments to employees	(252,135)	(739,708)	(1,814,871)	(2,806,714)	(298,483)
Payments to suppliers	(92,553)	(1,219,244)	(611,187)	(1,922,984)	(6,362,728)
Other receipts	--	8,627	570	9,197	154,331
Net Cash Provided by Operating Activities	<u>2,077</u>	<u>1,685,459</u>	<u>8,315,742</u>	<u>10,003,278</u>	<u>3,172,970</u>
Cash Flows from Noncapital					
Financing Activities					
Insurance recoveries	--	--	--	--	93,026
Transfers to other funds	--	(219,813)	(3,200,000)	(3,419,813)	--
Net Cash Provided by (Used in) Noncapital					
Financing Activities	<u>--</u>	<u>(219,813)</u>	<u>(3,200,000)</u>	<u>(3,419,813)</u>	<u>93,026</u>
Cash Flows from Capital and Related					
Financing Activities					
Acquisition of property and equipment	(17,037,927)	(127,273)	--	(17,165,200)	(1,381,344)
Proceeds from sale of assets	--	500	--	500	101,386
Receipts from grants	325,000	--	--	325,000	--
Lease payment paid	--	--	--	--	(58,197)
Interest paid	(699,360)	--	--	(699,360)	(2,192)
Net Cash Used in Capital and					
Related Financing Activities	<u>(17,412,287)</u>	<u>(126,773)</u>	<u>--</u>	<u>(17,539,060)</u>	<u>(1,340,347)</u>
Cash Flows from Investing Activities					
Investment income received	50,545	932	2,132	53,609	12,476
Net Increase in Cash	(17,359,665)	1,339,805	5,117,874	(10,901,986)	1,938,125
Cash - Beginning	<u>32,060,763</u>	<u>588,558</u>	<u>--</u>	<u>32,649,321</u>	<u>33,301,838</u>
Cash - Ending	<u>\$ 14,701,098</u>	<u>\$ 1,928,363</u>	<u>\$ 5,117,874</u>	<u>\$ 21,747,335</u>	<u>\$ 35,239,963</u>
Reconciliation of Operating Income to Net Cash					
Provided by Operating Activities					
Operating income (loss)	\$ (737,855)	\$ 1,685,462	\$ 5,817,514	\$ 6,765,121	\$ (7,440)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation and amortization	155,431	295,423	7,930	458,784	1,711,183
Changes in net pension liability and related deferred amounts	(232,676)	(345,201)	2,278,935	1,701,058	(15,585)
Changes in net OPEB asset and related deferred amounts	(9,172)	(38,887)	(97,394)	(145,453)	--
Changes in operating assets and liabilities:					
(Increase) decrease in accounts receivable	11,778	(6,521)	--	5,257	6,893
(Increase) decrease in from other funds	--	--	--	--	874,751
(Increase) decrease in prepaid expenses	6,859	(437)	--	6,422	18,647
Increase (decrease) in accounts payable	--	94,464	59,967	154,431	460,107
Increase (decrease) in accrued liabilities	4,908	1,611	37,245	43,764	136,322
Increase (decrease) in customer deposits	325,000	--	--	325,000	--
Increase (decrease) in unearned revenue	475,172	--	--	475,172	--
Increase (decrease) in compensated absences payable	2,632	(455)	211,545	213,722	(11,908)
Net Cash Provided by Operating Activities	<u>\$ 2,077</u>	<u>\$ 1,685,459</u>	<u>\$ 8,315,742</u>	<u>\$ 10,003,278</u>	<u>\$ 3,172,970</u>
Noncash Activities					
Contributions of capital assets by other funds	\$ --	\$ 4,535	\$ 26,940	\$ 31,475	\$ 292,711
Contributions of capital assets to other funds	\$ --	\$ --	\$ --	\$ --	\$ (31,475)
Insurance claims adjustment	\$ --	\$ --	\$ --	\$ --	\$ 136,229
Loss on disposal of assets	\$ (990,486)	\$ (35,736)	\$ --	\$ --	\$ (17,700)

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, 2021

	<u>Trust Funds</u>
Assets	
Cash and cash equivalents	\$ 4,853,962
Interest and dividends receivable	224,595
Due from broker	95,408
Prepaid expenses and other assets	12,538
Investments:	
Short-term investment fund	13,153,133
Fixed income securities	59,073,879
Common stock and American depositary receipts	29,719,598
Domestic equity funds	94,620,656
International equity funds	64,300,901
Hedge funds	14,564,240
Private equity funds	28,235,710
Real estate funds	<u>22,668,292</u>
Total Assets	<u>331,522,912</u>
Liabilities	
Accounts payable and other accrued liabilities	346,019
Due to brokers for securities sold	2,016,718
Due to Town of Palm Beach	<u>613,243</u>
Total Liabilities	<u>2,975,980</u>
Net Position	
Restricted for pension benefits	288,216,109
Restricted for OPEB	<u>40,330,823</u>
	<u>\$ 328,546,932</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, 2021

Additions

Contributions

Employer	\$ 17,515,405
Employee	2,427,824
Other	<u>777,023</u>

Total Contributions 20,720,252

Investment Income

Net appreciation in fair value of investments	51,473,306
Interest and dividends	6,247,579
Other	<u>16,825</u>

Total investment income 57,737,710
Less investment expenses (774,011)

Net Investment Income 56,963,699

Total Additions 77,683,951

Deductions

Benefit payments	21,492,176
Share distributions	92,004
DROP distributions	2,500,119
Refunds of participants' contributions	248,930
Administrative expenses	435,068
Other	<u>4,896</u>

Total Deductions 24,773,193

Change in Net Position 52,910,758

Net Position Restricted for Pension Benefits and

OPEB - Beginning 275,636,174

Net Position Restricted for Pension Benefits and

OPEB - Ending \$ 328,546,932

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, 2021

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, 2021

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, 2021

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, 2021

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 84 slip marina.

The *Golf Course Enterprise Fund* is used to account for the operations of the Town's Par 3 Golf Course.

The *Building Enterprise Fund* is used to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida.

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (CONTINUED)

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.

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

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, Golf Course Enterprise Fund, and Building Enterprise Fund, are charges to customers for dockage, greens fees, and building permits, 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.

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, 2021, 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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAX REFORM (CONTINUED)

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, 2021 the Town adopted a millage rate of 2.9962. This millage rate results in a total tax levy of \$57,134,058 for 2021, representing a decrease of 2.34%, from the property tax levy of 2020. 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.

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*.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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	5,000	2-20 years
Computer equipment	3,000	3-10 years

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE (CONTINUED)

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.

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE (CONTINUED)

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, 2021

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.

IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

GASB Statement No. 98, *The Annual Comprehensive Financial Report*, establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in GAAP for state and local governments. This Statement was implemented by the Town for the fiscal year ended September 30, 2021.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

IMPLEMENTATION OF NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. This Statement was implemented by the Town for the fiscal year ended September 30, 2021.

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, 2021, the carrying amount of the Town's deposits with financial institutions was approximately \$62,294,000 and the bank balance was approximately \$62,193,000, excluding pension trust funds. Deposits include approximately \$7,010,000 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, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

DEPOSITS (CONTINUED)

Equity in Pooled Cash and Investments (continued)

At September 30, 2021, the Town's pooled cash and investments consisted of the following:

Description	Reported Value	Weighted Average Maturity
Demand deposits with financial institutions	\$ 53,738,427	N/A
FL PALM Portfolio	26,252,166	53 days
FL PALM Term Portfolio	37,000,000	53 days
Money market fund (Goldman Sachs)	388,947	49 days
Municipal bonds	1,732,096	3.25 years
Federal Agencies	4,352,809	5.10 years
Supra-National Agencies	2,630,887	2.27 years
Corporate notes	13,871,262	2.40 years
U.S. Treasuries	22,305,348	2.39 years
Asset backed securities	2,671,713	3.63 years
Florida Municipal Investment Trust		
0-2 Year High Quality Bond Fund	11,135,278	0.80 years
1-3 Year High Quality Bond Fund	27,261,519	1.50 years
Intermediate High Quality Bond Fund	6,290,337	3.90 years
Total Equity in Pooled Cash and Investments	<u>\$ 209,630,789</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, 2021

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, 2021

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, 2021, the Town's General Employees' Pension Trust Fund, the Police Officers' Retirement Trust Fund, the Firefighters' Retirement Trust Fund, and the 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, 2021 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, 2021 are as follows:

Fund	Fair Value
General Employees' Pension Trust Fund	\$ 23,314,066
Police Officers' Pension Trust Fund	20,035,293
Firefighters' Pension Trust Fund	19,273,115
OPEB Trust Fund	<u>1,678,427</u>
Total International Equity Mutual Funds	<u>\$ 64,300,901</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, 2021

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, 2021:

Investment Type	Reported Value	Investment Maturities in Years	
		Less than 1	1 to 5
U.S. Treasuries	\$ 22,305,348	\$ --	\$ 22,305,348
Federal Agencies	4,352,809	--	4,352,809
Supra-national Agencies	2,630,887	--	2,630,887
Corporate notes	13,871,262	--	13,871,262
Municipal bonds	1,732,096	--	1,732,096
Asset backed securities	2,671,713	--	2,671,713
FL PALM Portfolio	26,252,166	26,252,166	--
FL PALM Term Portfolio	37,000,000	37,000,000	--
Money market fund (Goldman Sachs)	388,947	388,947	--
Certificates of deposit	7,009,712	7,009,712	--
Florida Municipal Investment Trust			
0-2 Year High Quality Bond Fund	11,135,278	11,135,278	--
1-3 Year High Quality Bond Fund	27,261,519	--	27,261,519
Intermediate High Quality Bond Fund	6,290,337	--	6,290,337
Total Town Investments (excludes Cash)	\$ 162,902,074	\$ 81,786,103	\$ 81,115,971

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021 are summarized below:

Investment Type	S&P Rating	Moody's Rating	Reported Value
U.S. Treasuries	AA+	Aaa	\$ 22,305,348
Federal Agencies	AA+	Aaa	4,352,809
Supra-National Agencies	AAA	Aaa	2,630,887
Asset backed securities	AAA	Aaa	978,462
Asset backed securities	AAA	Not Rated	1,125,210
Asset backed securities	Not Rated	Aaa	568,041
Corporate notes	AAA	Aaa	147,793
Corporate notes	AA+	Aa1	248,858
Corporate notes	AA+	Aa3	208,265
Corporate notes	AA	A1	189,491
Corporate notes	AA	Aa2	64,849
Corporate notes	AA-	A1	118,024
Corporate notes	AA-	A3	197,082
Corporate notes	AA-	Aa2	299,631
Corporate notes	AA-	Aa3	651,497
Corporate notes	A+	A1	1,347,778
Corporate notes	A+	A2	778,791
Corporate notes	A+	A3	304,810
Corporate notes	A	A1	511,893
Corporate notes	A	A2	1,139,878
Corporate notes	A-	A2	1,062,682
Corporate notes	A-	A3	634,380
Corporate notes	A-1	P-1	4,998,420
Corporate notes	BBB+	A1	544,684
Corporate notes	BBB+	A2	74,161
Corporate notes	BBB+	A3	348,295
Municipal bonds	AAA	Aa1	264,499
Municipal bonds	AAA	Aaa	247,107
Municipal bonds	AA+	Aaa	94,544
Municipal bonds	AA+	Not Rated	354,392
Municipal bonds	AA	Aa2	84,564
Municipal bonds	AA	Aa3	409,057
Municipal bonds	A+	Aa3	202,635
Municipal bonds	NR	Aa2	75,298
FL PALM Portfolio	AAAm	Not Rated	26,252,166
FL PALM Term Portfolio	(1)	(1)	37,000,000
Money market funds (Goldman Sachs)	AAAm	Aaa-mf	388,947
Certificates of deposit	Not Rated	Not Rated	7,009,712
Florida Municipal Investment Trust			
0-2 Year High Quality Bond Fund	(2)	(2)	11,135,278
1-3 Year High Quality Bond Fund	(3)	(3)	27,261,519
Intermediate High Quality Bond Fund	(4)	(4)	6,290,337
Total Town Investments (excludes Cash)			<u>\$ 162,902,074</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

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, 2021, 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 AA Af by Fitch Ratings and AA A kf 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, 2021

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, 2021:

Investment by Level	Fair Value	Level 1	Level 2	Level 3
U.S. Treasuries	\$22,305,348	\$ --	\$22,305,348	\$ --
Federal Agencies	4,352,809	--	4,352,809	--
Supra-national Agencies	2,630,887	--	2,630,887	--
Corporate notes	13,871,262	--	13,871,262	--
Municipal bonds	1,732,096	--	1,732,096	--
Asset backed securities	2,671,713	--	2,671,713	--
FMIT 0-2 Year High Quality Bond Fund	11,135,278	--	11,135,278	--
FMIT 1-3 Year High Quality Bond Fund	27,261,519	--	27,261,519	--
FMIT Intermediate High Quality Bond Fund	6,290,337	--	6,290,337	--
Total Town Fixed Income Investments	<u>\$92,251,249</u>	<u>\$ --</u>	<u>\$92,251,249</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, 2021

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, 2021, the Town held certificates of deposit in the amount of \$7,009,712 that are reported at cost.

Investments Reported at Amortized Cost

<u>Investment</u>	<u>Amortized Cost</u>
FL PALM Portfolio	\$26,252,166
Goldman Sachs Financial Square Treasury Solutions Fund	<u>388,947</u>
Total Town Investments Reported at Amortized Cost	<u>\$26,641,113</u>

Investment Reported at Net Asset Value

At September 30, 2021, the Town's investment in the FL PALM Term Portfolio in the amount of \$37,000,000 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, 2021

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, 2021:

Investment by Level	Fair Value	Level 1	Level 2	Level 3
Mutual Funds				
Domestic equity funds	\$20,170,832	\$20,170,832	\$ --	\$ --
International equity funds	1,678,427	1,678,427	--	--
Short-term investment funds	340,191	340,191	--	--
Fixed income securities	<u>13,859,245</u>	<u>13,859,245</u>	<u>--</u>	<u>--</u>
Total	<u><u>\$36,048,695</u></u>	<u><u>\$36,048,695</u></u>	<u><u>\$ --</u></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, 2021:

Investments Measured at Net Asset Value	Net Asset Value
Alternative investments	
Crescent Direct Lending - private equity	\$ 866,278
Principal Enhanced Property Fund	1,156,316
U.S. Real Estate Investment Fund	<u>2,434,469</u>
Total Investments Measured at Net Asset Value	<u><u>\$ 4,457,063</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

Investments Reported at Net Asset Value (continued)

At September 30, 2021, 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, 2021

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.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

OPEB TRUST FUND INVESTMENTS (CONTINUED)

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, 2021:

Investment Type	Fair Value	Investment Maturities in Years		
		Less than 1	1 to 5	6 to 10
Domestic fixed income funds	\$13,859,245	\$ --	\$ --	\$13,859,245
Total Fixed Income Investments	<u>\$13,859,245</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$13,859,245</u>

As of September 30, 2021, 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, 2021 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%
Global Macro	3.0%
Alternative assets	5.0%
Real estate funds	10.0%
Private equity funds	7.5%
Cash	2.0%

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, 2021

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, 2021:

Investment Type	Fair Value	Remaining Maturity			
		Less than 1 Year	1 - 5 Years	6 - 10 Years	Greater than 10 Years
U.S. Treasuries	\$18,285,786	\$ 2,789,883	\$ 677,905	\$12,502,320	\$ 2,315,678
U.S. Government agency obligations	15,055,741	--	--	--	15,055,741
Corporate bonds	11,873,107	--	3,658,212	8,214,895	--
Total Fixed Income Investments	\$45,214,634	\$ 2,789,883	\$ 4,336,117	\$20,717,215	\$17,371,419

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 2021, as applicable:

Credit Rating by Standard & Poor's	Fair Value
AA+	\$15,495,902
A-1+	2,789,883
A-	6,679,063
BBB+	5,194,044
Not rated	15,055,742
Total Fixed Income Securities	\$45,214,634

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021.

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, 2021

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, 2021, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expenses was 18.32%. 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, 2021

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, 2021 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	\$ 29,719,598	\$ 29,719,598	\$ --	\$ --
Total Equity Securities	<u>29,719,598</u>	<u>29,719,598</u>	<u>--</u>	<u>--</u>
Debt Securities				
U.S. Treasury	18,285,786	--	18,285,786	--
U.S. Agencies	15,055,741	--	15,055,741	--
Corporate bonds	<u>11,873,107</u>	<u>--</u>	<u>11,873,107</u>	<u>--</u>
Total Debt Securities	<u>45,214,634</u>	<u>--</u>	<u>45,214,634</u>	<u>--</u>
Mutual Funds				
Domestic equity	74,449,822	74,449,822	--	--
International	45,032,800	45,032,800	--	--
Multi-asset income	<u>20,790,727</u>	<u>20,790,727</u>	<u>--</u>	<u>--</u>
Total Mutual Funds	<u>140,273,349</u>	<u>140,273,349</u>	<u>--</u>	<u>--</u>
Total Investments by Fair Value Level	<u>215,207,581</u>	<u>\$ 169,992,947</u>	<u>\$ 45,214,634</u>	<u>\$ --</u>
Investments Measured at Net Asset Value (NAV)				
Commingled funds - emerging markets	11,363,189			
Commingled funds - real estate	7,596,672			
Private equity - secondary markets	2,119,018			
Private equity - real estate	14,848,964			
Hedge funds				
Venture capital	9,359,972			
Hybrid	<u>12,522,313</u>			
Total Investments Measured at NAV	<u>57,810,128</u>			
Money market funds (exempt)	<u>12,812,942</u>			
Total Investments	<u>\$ 285,830,651</u>			

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	\$ 11,363,189	\$ --	Weekly	10
Commingled funds - real estate	7,596,672	--	Quarterly	45
Private equity - secondary markets	2,119,018	3,800,796	N/A	N/A
Private equity - real estate	14,848,964	654,375	N/A	N/A
Hedge funds				
Venture capital	9,359,972	6,946	N/A	N/A
Hybrid	<u>12,522,313</u>	1,186,250	N/A	N/A
Total Investments Measured at NAV	<u><u>\$ 57,810,128</u></u>			

Commingled Funds – Consists of an emerging market fund and a strategic property fund (real estate) 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, 2021

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.

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, 2021 are comprised of the following:

	General	Town Docks Enterprise Fund	Equipment Replacement Fund	Total
Receivables				
Accounts receivable	\$ 988,751	\$ 6,521	\$ 186	\$ 995,458
Retirement System	613,243	--	--	613,243
Taxes receivable	<u>630,350</u>	<u>--</u>	<u>--</u>	<u>630,350</u>
Total	2,232,344	6,521	186	2,239,051
Less: allowance for doubtful accounts	<u>(563,000)</u>	<u>--</u>	<u>--</u>	<u>(563,000)</u>
Net Receivables	<u>\$ 1,669,344</u>	<u>\$ 6,521</u>	<u>\$ 186</u>	<u>\$ 1,676,051</u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 4 – CAPITAL ASSETS

The capital assets activity for the Governmental Activities for the fiscal year ended September 30, 2021 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	3,805,422	16,664,000	(12,237,002)	--	8,232,420
Total Capital Assets Not Being Depreciated	<u>14,371,745</u>	<u>16,664,000</u>	<u>(12,237,002)</u>	<u>--</u>	<u>18,798,743</u>
Capital Assets Being Depreciated or Amortized					
Buildings	84,851,327	57,776	--	--	84,909,103
Improvements other than buildings	8,521,521	1,119	--	--	8,522,640
Equipment	22,465,769	1,482,397	(657,011)	(132,861)	23,158,294
Infrastructure	162,196,757	10,924,892	--	--	173,121,649
Intangible assets	1,186,607	--	--	--	1,186,607
Total Capital Assets Being Depreciated or Amortized	279,221,981	12,466,184	(657,011)	(132,861)	290,898,293
Less: Accumulated Depreciation and Amortization					
Buildings	(21,347,449)	(2,367,391)	--	--	(23,714,840)
Improvements other than buildings	(4,468,739)	(250,838)	--	--	(4,719,577)
Equipment	(12,898,385)	(1,709,803)	579,614	101,386	(13,927,188)
Infrastructure	(59,743,853)	(7,666,807)	--	--	(67,410,660)
Intangible assets	(1,186,607)	--	--	--	(1,186,607)
Total Accumulated Depreciation and Amortization	(99,645,033)	(11,994,839)	579,614	101,386	(110,958,872)
Net Capital Assets Being Depreciated or Amortized	<u>179,576,948</u>	<u>471,345</u>	<u>(77,397)</u>	<u>(31,475)</u>	<u>179,939,421</u>
Net Capital Assets	<u>\$ 193,948,693</u>	<u>\$ 17,135,345</u>	<u>\$ (12,314,399)</u>	<u>\$ (31,475)</u>	<u>\$ 198,738,164</u>

For the fiscal year ended September 30, 2021, depreciation and amortization expense was charged to functions of the Governmental Activities as follows:

Governmental Activities

General government	\$ 389,134
Public safety	875,793
Physical environment	10,412,934
Transportation	<u>316,978</u>

Total Depreciation and Amortization Expense – Governmental Activities

\$ 11,994,839

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 4 – CAPITAL ASSETS (CONTINUED)

The capital assets activity for the Business-type Activities for the fiscal year ended September 30, 2021 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	10,409,364	21,402,929	--	--	31,812,293
Total Capital Assets Not Being Depreciated	<u>15,460,891</u>	<u>21,402,929</u>	<u>--</u>	<u>--</u>	<u>36,863,820</u>
Capital Assets Being Depreciated or Amortized					
Buildings	3,273,034	--	--	--	3,273,034
Improvements other than buildings	10,256,803	--	(4,788,263)	--	5,468,540
Equipment	943,350	127,273	(184,348)	132,861	1,019,136
Total Capital Assets Being Depreciated or Amortized	14,473,187	127,273	(4,972,611)	132,861	9,760,710
Less: Accumulated Depreciation and Amortization					
Buildings	(753,811)	(76,923)	--	--	(830,734)
Improvements other than buildings	(6,100,923)	(294,782)	3,812,006	--	(2,583,699)
Equipment	(591,761)	(87,079)	133,883	(101,386)	(646,343)
Total Accumulated Depreciation and Amortization	(7,446,495)	(458,784)	3,945,889	(101,386)	(4,060,776)
Net Capital Assets Being Depreciated or Amortized	<u>7,026,692</u>	<u>(331,511)</u>	<u>(1,026,722)</u>	<u>31,475</u>	<u>5,699,934</u>
Net Capital Assets	<u>\$ 22,487,583</u>	<u>\$ 21,071,418</u>	<u>\$ (1,026,722)</u>	<u>\$ 31,475</u>	<u>\$ 42,563,754</u>

For the fiscal year ended September 30, 2021, depreciation and amortization expense was charged to functions of the Business-type Activities as follows:

Business-type Activities

Town Docks	\$ 155,431
Golf Course	295,423
Building Enterprise	<u>7,930</u>

Total Depreciation and Amortization Expense –

Business-type Activities	<u>\$ 458,784</u>
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TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021, 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, 2021, the Town’s 8.5714% equity interest in the ECR totaled \$13,493,586. 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, 2021. 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, 2021

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 ended September 30, 2021. The accountants issued an unmodified 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, 2021 is as follows:

Net Position September 30, 2021	
Current and other assets	\$ 113,169,182
Capital assets, net	<u>237,210,620</u>
Total Assets	350,379,802
Deferred Outflows of Resources	<u>1,699,979</u>
Current liabilities	21,659,042
Non-current liabilities	<u>152,212,551</u>
Total Liabilities	<u>173,871,593</u>
Net Position	<u><u>\$ 178,208,188</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 5 – INVESTMENT IN JOINT VENTURE (CONTINUED)

Change in Net Position
For the Year Ended September 30, 2021

Charges for services	\$ 27,276,763
Other operating revenue	<u>2,893,246</u>
Total Operating Revenue	30,170,009
Operating expenses	<u>27,300,692</u>
Operating income	2,869,317
Non-operating revenue (expense), net	<u>(4,788,547)</u>
Income Before Capital Contributions	(1,919,230)
Capital contributions	<u>8,593,998</u>
Change in Net Position	6,674,768
Net Position - Beginning of Year	<u>171,533,420</u>
Net Position - End of Year	<u><u>\$ 178,208,188</u></u>

At September 30, 2021, the ECR participants and their respective interest in the ECR were as follows:

Participant	Reserve Capacity Percentages
City of West Palm Beach	29.29%
Palm Beach County	34.29%
City of Lake Worth	16.43%
City of Riviera Beach	11.43%
Town of Palm Beach	<u>8.57%</u>
Total	<u><u>100.00%</u></u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 to the Townwide Undergrounding Assessment Fund were used to pay for the Project Manager's salary and benefits. 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 Golf Course Enterprise Fund to the General Fund were used to pay for services supporting various culture and recreation projects. Transfers from the Building Enterprise Fund to the General Fund represent allocated costs of General Fund services provided for the Building permit process.

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, 2021 are summarized as follows:

Advance to/Advance from Other Funds

Receivable Fund	Payable Fund	Amount
Equipment Replacement Fund	Special Assessment Fund	\$ 812,036
	Special Assessment Maintenance Fund	219,299
Total		<u><u>\$ 1,031,335</u></u>

Interfund Transfers

Transfers In	Transfers Out	Amount
General Fund	Golf Course Enterprise Fund	\$ 25,000
General Fund	Building Enterprise Fund	3,200,000
Townwide Undergrounding Assessment Fund	Nonmajor Governmental Funds	500,000
Townwide Undergrounding Assessment Fund	General Fund	165,000
Beach Restoration Project Fund	General Fund	4,777,000
Nonmajor Governmental Funds	General Fund	3,785,108
Nonmajor Governmental Funds	Nonmajor Governmental Funds	839,596
Nonmajor Governmental Funds	Golf Course Enterprise Fund	194,813
Nonmajor Governmental Funds	General Fund	5,691,148
Nonmajor Governmental Funds	Beach Restoration Project Fund	513,181
Total		<u><u>\$19,690,846</u></u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 7 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities for the fiscal year ended September 30, 2021 are summarized as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds					
Series 2018 Bonds	\$ 54,360,000	\$ --	\$ (1,040,000)	\$ 53,320,000	\$ 1,095,000
Series 2021 Bonds	--	8,575,000	--	8,575,000	215,000
Unamortized premium	<u>4,012,706</u>	<u>623,896</u>	<u>(265,980)</u>	<u>4,370,622</u>	<u>293,283</u>
Total General Obligation Bonds	<u>\$ 58,372,706</u>	<u>\$ 9,198,896</u>	<u>\$ (1,305,980)</u>	<u>\$ 66,265,622</u>	<u>\$ 1,603,283</u>
Revenue bonds					
Series 2013 Bonds	\$ 6,670,000	\$ --	\$ (1,200,000)	\$ 5,470,000	\$ 1,265,000
Series 2016A Bonds	39,320,000	--	(1,195,000)	38,125,000	1,255,000
Series 2016B Bonds	10,255,000	--	(355,000)	9,900,000	365,000
Series 2019 Bonds	4,660,000	--	(185,000)	4,475,000	190,000
Series 2019 Taxable Bonds	48,730,000	--	(445,000)	48,285,000	425,000
Unamortized premiums	<u>6,939,304</u>	<u>--</u>	<u>(676,637)</u>	<u>6,262,667</u>	<u>639,897</u>
Total Revenue Bonds	<u>116,574,304</u>	<u>--</u>	<u>(4,056,637)</u>	<u>112,517,667</u>	<u>4,139,897</u>
Compensated absences	3,508,618	544,698	(630,558)	3,422,758	637,822
Landfill closure and post-closure	3,505,764	99,544	--	3,605,308	--
Capital lease*	105,915	--	(58,197)	47,718	47,718
Net pension liability	103,012,240	--	(37,310,923)	65,701,317	--
Total pension liability	<u>1,207,586</u>	<u>1,241,840</u>	<u>--</u>	<u>2,449,426</u>	<u>--</u>
Total Long-Term Liabilities	<u>\$ 286,287,133</u>	<u>\$ 11,084,978</u>	<u>\$ (43,362,295)</u>	<u>\$ 254,009,816</u>	<u>\$ 6,428,720</u>
Business-type Activities					
Series 2020 bonds	\$ 31,000,000	\$ --	\$ --	\$ 31,000,000	\$ 1,310,000
Net pension liability	1,984,930	840,461	--	2,825,391	--
Compensated absences	<u>89,927</u>	<u>232,727</u>	<u>(19,005)</u>	<u>303,649</u>	<u>21,116</u>
Total Long-Term Liabilities	<u>\$ 33,074,857</u>	<u>\$ 1,073,188</u>	<u>\$ (19,005)</u>	<u>\$ 34,129,040</u>	<u>\$ 1,331,116</u>

*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, 2021

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, 2021 totaled \$7,201,729 and \$7,027,738, respectively. No interest was capitalized in the enterprise funds for the fiscal year ended September 30, 2021.

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, 2021, 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, Series 2019, and Series 2020 Bonds. A summary of the pledged non-ad valorem revenues is presented on page 173 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, 2021, principal and interest to maturity on March 30, 2043 to be paid from pledged future revenues totaled \$186,588,528. Principal and interest paid for the current fiscal year on these Bonds totaled \$7,982,809 and pledged non-ad valorem revenue totaled \$31,253,474 for the year. It is estimated that based on the total fiscal year 2021 pledged non-ad valorem revenue, that annual principal and interest payments will require approximately 25.5% of pledged revenues.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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>
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>\$ 5,470,000</u>	<u>\$ 564,000</u>	<u>\$ 6,034,000</u>

TOWN OF PALM BEACH, FLORIDA

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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>
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	1,535,000	1,395,125	2,930,125
2027-2031	8,920,000	5,713,500	14,633,500
2032-2036	11,345,000	3,364,075	14,709,075
2037-2040	<u>10,905,000</u>	<u>894,700</u>	<u>11,799,700</u>
Total	<u><u>\$ 38,125,000</u></u>	<u><u>\$ 17,660,400</u></u>	<u><u>\$ 55,785,400</u></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, 2021

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>
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	410,000	310,538	720,538
2027-2031	2,340,000	1,241,438	3,581,438
2032-2036	2,920,000	694,819	3,614,819
2037-2040	<u>2,700,000</u>	<u>202,525</u>	<u>2,902,525</u>
Total	<u><u>\$ 9,900,000</u></u>	<u><u>\$ 3,809,669</u></u>	<u><u>\$ 13,709,669</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, 2021

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.

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>
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	1,330,000	2,071,100	3,401,100
2027-2031	7,710,000	9,289,500	16,999,500
2032-2036	9,780,000	7,220,200	17,000,200
2037-2041	11,965,000	5,037,400	17,002,400
2042-2046	14,550,000	2,445,800	16,995,800
2047	<u>3,270,000</u>	<u>130,800</u>	<u>3,400,800</u>
Total	<u><u>\$ 53,320,000</u></u>	<u><u>\$ 35,082,700</u></u>	<u><u>\$ 88,402,700</u></u>

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, 2021

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH PUBLIC IMPROVEMENT REVENUE REFUNDING TAXABLE BONDS, SERIES 2019 (CONTINUED)

Debt service requirements for the Series 2019 Taxable Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	2,015,000	1,318,224	3,333,224
2027-2031	10,880,000	5,791,664	16,671,664
2032-2036	12,525,000	4,185,255	16,710,255
2037-2041	14,590,000	2,155,899	16,745,899
2042-2043	<u>6,510,000</u>	<u>203,360</u>	<u>6,713,360</u>
Total	<u>\$ 48,285,000</u>	<u>\$ 19,117,735</u>	<u>\$ 67,402,735</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.

Debt service requirements for the Series 2019 Refunding Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	205,000	83,589	288,589
2027-2031	1,115,000	342,568	1,457,568
2032-2036	1,255,000	204,283	1,459,283
2037-2040	<u>1,115,000</u>	<u>52,716</u>	<u>1,167,716</u>
Total	<u>\$ 4,475,000</u>	<u>\$ 1,064,286</u>	<u>\$ 5,539,286</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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.

Debt service requirements for the Series 2020 Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	1,440,000	559,238	1,999,238
2027-2031	7,720,000	2,289,375	10,009,375
2032-2036	8,685,000	1,367,494	10,052,494
2037-2040	<u>7,730,000</u>	<u>352,913</u>	<u>8,082,913</u>
Total	<u>\$ 31,000,000</u>	<u>\$ 7,118,438</u>	<u>\$ 38,118,438</u>

TOWN OF PALM BEACH GENERAL OBLIGATION BONDS, SERIES 2021

On March 18, 2021, the Town issued \$8,575,000 of General Obligation Bonds, Series 2021 (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, and (ii) paying the costs of issuance with respect to the 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. 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 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, 2021

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

TOWN OF PALM BEACH GENERAL OBLIGATION BONDS, SERIES 2021 (CONTINUED)

The General Obligation Bonds, Series 2021 does not set forth default provisions.

Debt service requirements for the Series 2021 Bonds are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 215,000	\$ 230,955	\$ 445,955
2023	220,000	226,655	446,655
2024	225,000	222,255	447,255
2025	230,000	217,755	447,755
2026	240,000	206,255	446,255
2027-2031	1,405,000	837,775	2,242,775
2032-2036	1,685,000	553,925	2,238,925
2037-2041	1,855,000	378,635	2,233,635
2042-2046	2,060,000	179,273	2,239,273
2047	<u>440,000</u>	<u>9,350</u>	<u>449,350</u>
Total	<u><u>\$ 8,575,000</u></u>	<u><u>\$ 3,062,833</u></u>	<u><u>\$ 11,637,833</u></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>(189,098)</u>
Net	<u><u>\$ 38,939</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 7 – LONG TERM LIABILITIES (CONTINUED)

OBLIGATION UNDER CAPITAL LEASE (CONTINUED)

The future minimum lease payments as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Payment
2022	\$ 48,312
Minimum Lease Payments	48,312
Less: Interest	<u>(594)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 47,718</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 bonds, 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 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, 2021

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, 2021

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, 2021, 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, 2021

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, 2021

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

GENERAL INFORMATION (CONTINUED)

At September 30, 2020, the plan membership consisted of the following:

	Police			
	General	Officers	Firefighters	Total
Inactive plan members and beneficiaries currently receiving benefits	230	106	108	444
Inactive plan members entitled but not yet receiving benefits	43	28	28	99
Active plan members	149	55	64	268
Total Members	422	189	200	811

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021, the amount of self-directed investments held outside the Plan was \$3,031,187. 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, 2021, as a percentage of the employees' annual compensation, were as follows:

	Member Contributions	Town Contributions
General employees	3.50%	35.55%
Lifeguards	3.50%	131.39%
Police officers	8.50%	85.74%
Firefighters - Non-Union	8.50%	97.44%
Firefighters - Union	8.50%	97.44%

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

CONTRIBUTIONS (CONTINUED)

For the fiscal year ended September 30, 2021, the Town and its employees made the following contributions to the Plan:

Employee Classification	Town Contributions	Employee Contributions	Total Contributions
General employees and lifeguards	\$ 5,489,209	\$ 367,687	\$ 5,856,896
Police officers	5,161,524	377,048	5,538,572
Firefighters	<u>6,434,814</u>	<u>477,538</u>	<u>6,912,352</u>
Total	<u><u>\$17,085,547</u></u>	<u><u>\$ 1,222,273</u></u>	<u><u>\$18,307,820</u></u>

PAYABLE TO THE RETIREMENT PLAN

At September 30, 2021, the Town had no payables for outstanding contributions to the Plan required for the fiscal year ended September 30, 2021.

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, 2021, the annual money-weighted rate of return on Plan investments, net of investment expenses was 18.32%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021 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	19.5%	2.50%
International bonds	0.0%	3.50%
Real estate funds	10.0%	4.50%
Alternative assets	<u>15.5%</u>	6.32%
Total	<u><u>100.0%</u></u>	

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2020	<u>\$ 125,976,148</u>	<u>\$ (90,279,966)</u>	<u>\$ 35,696,182</u>
Changes due to:			
Service cost	1,133,679	--	1,133,679
Interest on total pension liability	8,335,237	--	8,335,237
Benefit changes	--	--	--
Difference between expected and actual experience	(4,553)	--	(4,553)
Assumption changes	2,709,676	--	2,709,676
Benefit payments	(7,881,960)	7,881,960	--
Refunds	(49,981)	49,981	--
Employer contributions	--	(5,489,209)	(5,489,209)
Employee contributions	--	(367,687)	(367,687)
Investment income	--	(19,486,420)	(19,486,420)
Investment expense	--	264,572	264,572
Administrative expense	--	125,205	125,205
Total changes	<u>4,242,098</u>	<u>(17,021,598)</u>	<u>(12,779,500)</u>
Balance - September 30, 2021	<u><u>\$ 130,218,246</u></u>	<u><u>\$ (107,301,564)</u></u>	<u><u>\$ 22,916,682</u></u>

Effective September 30, 2021 the investment return assumption decreased from 6.80% to 6.60%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

NET PENSION LIABILITY – POLICE OFFICERS

The components of the net pension liability at September 30, 2021 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2020	<u>\$ 106,851,448</u>	<u>\$ (77,244,710)</u>	<u>\$ 29,606,738</u>
Changes due to:			
Service cost	950,293	--	950,293
Interest on total pension liability	7,063,366	--	7,063,366
Benefit changes	--	--	--
Difference between expected and actual experience	(596,176)	--	(596,176)
Assumption changes	1,837,268	--	1,837,268
Benefit payments	(6,817,590)	6,817,590	--
Refunds	(89,548)	89,548	--
Employer contributions	--	(5,161,524)	(5,161,524)
Employee contributions	--	(377,048)	(377,048)
Investment income	--	(16,668,477)	(16,668,477)
Investment expense	--	226,312	226,312
Administrative expense	--	107,100	107,100
Total changes	<u>2,347,613</u>	<u>(14,966,499)</u>	<u>(12,618,886)</u>
Balance - September 30, 2021	<u><u>\$ 109,199,061</u></u>	<u><u>\$ (92,211,209)</u></u>	<u><u>\$ 16,987,852</u></u>

Effective September 30, 2021 the investment return assumption decreased from 6.80% to 6.60%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 9 – TOWN OF PALM BEACH RETIREMENT SYSTEM (CONTINUED)

NET PENSION LIABILITY – FIREFIGHTERS

The components of the net pension liability at September 30, 2021 were as follows:

Description	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2020	<u>\$ 113,077,512</u>	<u>\$ (73,383,262)</u>	<u>\$ 39,694,250</u>
Changes due to:			
Service cost	1,226,110	--	1,226,110
Interest on total pension liability	7,489,146	--	7,489,146
Benefit changes	--	--	--
Difference between expected and actual experience	35,675	--	35,675
Assumption changes	2,609,188	--	2,609,188
Benefit payments	(7,002,720)	7,002,720	--
Refunds	(109,401)	109,401	--
Employer contributions	--	(6,434,814)	(6,434,814)
Employee contributions	--	(477,535)	(477,535)
Investment income	--	(15,836,619)	(15,836,619)
Investment expense	--	215,018	215,018
Administrative expense	--	101,755	101,755
Total changes	<u>4,247,998</u>	<u>(15,320,074)</u>	<u>(11,072,076)</u>
Balance - September 30, 2021	<u><u>\$ 117,325,510</u></u>	<u><u>\$ (88,703,336)</u></u>	<u><u>\$ 28,622,174</u></u>

Effective September 30, 2021 the investment return assumption decreased from 6.80% to 6.60%.

DISCOUNT RATE

A single discount rate of 6.60% 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 6.60%. 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, 2021

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 6.60% 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 (5.60%)	Current Discount Rate (6.60%)	1% Increase (7.60%)
General employees and lifeguards	\$ 38,043,166	\$ 22,916,682	\$10,275,564
Police Officers	30,202,040	16,987,852	6,124,542
Firefighters	<u>43,434,019</u>	<u>28,622,174</u>	<u>16,557,736</u>
Net Pension Liability of the Town	<u>\$ 111,679,225</u>	<u>\$ 68,526,708</u>	<u>\$32,957,842</u>

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES AND PENSION EXPENSES

General Employees and Lifeguards

At September 30, 2021, the Town reported a net pension liability of \$22,916,682 for the general employees and lifeguards. The liability was measured as of September 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2020.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021, the Town recognized a pension expense (income) of \$(2,880,315) 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	\$ 357,242	\$ (664,471)
Changes of assumptions or other inputs	4,322,214	--
Net difference between projected and actual earnings on pension plan investment	<u>1,710,353</u>	<u>(10,418,684)</u>
Total	<u><u>\$ 6,389,809</u></u>	<u><u>\$ (11,083,155)</u></u>

The amounts reported as deferred inflows of resources will be recognized in pension expense (income) as follows:

Fiscal Year Ending September 30	Amount
2022	\$ (226,013)
2023	(439,290)
2024	(1,622,576)
2025	<u>(2,405,467)</u>
Total	<u><u>\$ (4,693,346)</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021, the Town reported a net pension liability of \$16,987,852 for the police officers. The liability was measured as of September 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2020.

For the fiscal year ended September 30, 2021, the Town recognized a pension expense (income) of \$(4,134,217) 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	\$ --	\$ (528,220)
Changes of assumptions or other inputs	1,669,493	(205,123)
Net difference between projected and actual earnings on pension plan investment	<u>1,488,761</u>	<u>(8,855,233)</u>
Total	<u><u>\$ 3,158,254</u></u>	<u><u>\$ (9,588,576)</u></u>

The amounts reported as deferred inflows of resources will be recognized in pension expense (income) as follows:

Fiscal Year Ending September 30	Amount
2022	\$ (1,153,377)
2023	(1,362,373)
2024	(1,701,730)
2025	<u>(2,212,842)</u>
Total	<u><u>\$ (6,430,322)</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021, the Town reported a net pension liability of \$28,622,174 for the firefighters. The liability was measured as of September 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2020.

For the fiscal year ended September 30, 2021 the Town recognized a pension expense (income) of \$(3,609,255) 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	\$ 230,800	\$ --
Changes of assumptions or other inputs	2,481,719	(9,581)
Net difference between projected and actual earnings on pension plan investment	<u>1,460,566</u>	<u>(8,345,671)</u>
Total	<u><u>\$ 4,173,085</u></u>	<u><u>\$ (8,355,252)</u></u>

The amounts reported as deferred inflows of resources will be recognized in pension expense (income) as follows:

Fiscal Year Ending September 30	Amount
2022	\$ (176,684)
2023	(724,839)
2024	(1,196,041)
2025	<u>(2,084,603)</u>
Total	<u><u>\$ (4,182,167)</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2020
Measurement date:	September 30, 2021
Actuarial cost method:	Entry Age Normal
Single discount rate:	6.60%
Investment rate of return:	6.60%
General inflation:	2.25%
Salary increases – General:	5.5% including inflation
Salary increases – Police:	5.5% 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 Pub-2010 mortality tables with mortality improvements projected for healthy lives to all future years after 2010 using Scale MP-2018.
Other Information:	Effective as of September 30, 2021, the investment return assumption was lowered from 6.80% to 6.60%. The impact of this assumption change is disclosed in the Schedule of Changes in Net Pension Liability Exhibit of this report.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021, membership of the Preservation of Benefits Retirement Plan consisted of the following:

Retirees receiving benefits	2
Active plan members	==
Total	<u><u>2</u></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, 2021

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, 2021, the Town reported a total pension liability of \$2,449,426 for the POB. The total pension liability was measured as of September 30, 2021 based on a September 30, 2020 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, 2021, the Town recognized pension expense of \$1,241,840. As of September 30, 2021, 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, 2021 are as follows:

<u><i>Preservation of Benefits Retirement Plan</i></u>	Total Pension Liability
Balance - September 30, 2020	<u>\$ 1,207,586</u>
Changes due to:	
Service cost	--
Interest on total pension liability	28,969
Benefit changes	--
Difference between expected and actual experience	112,719
Assumption changes	1,111,220
Benefit payments	<u>(11,068)</u>
Total changes	<u>1,241,840</u>
Balance - September 30, 2021	<u><u>\$ 2,449,426</u></u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 2.19% 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
		1.19%	Discount Rate		3.19%
			2.19%		
Total Pension Liability	\$	2,850,530	\$	2,449,426	\$ 2,124,046

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total pension liability was determined using the following actuarial assumptions and other inputs:

Valuation date:	September 30, 2020
Measurement date:	September 30, 2021
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:	2.19%
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, 2021

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, 2021. 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 2.41% as of September 30, 2020 to 2.19% as of September 30, 2021 based on the long-term municipal bond rate.

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, 2021.

	General Employees & Lifeguards	Police Officers	Firefighters	Preservation of Benefits Plan	Totals
Plan fiduciary net position	\$ 107,301,564	\$ 92,211,209	\$ 88,703,336	\$ --	\$ 288,216,109
Total pension liability	130,218,246	109,199,061	117,325,510	2,449,426	359,192,243
Net pension liability	22,916,682	16,987,852	28,622,174	2,449,426	70,976,134
Plan of fiduciary net position as a percentage of the total pension liability	82.40%	84.44%	75.60%	0.00%	80.24%
Covered payroll	10,158,087	4,108,195	5,204,780	N/A	19,471,062
Net pension liability as a percentage of covered payroll	225.60%	413.51%	549.92%	N/A	364.52%
Deferred outflows of resources	6,389,809	3,158,254	4,173,085	--	13,721,148
Deferred inflows of resources	11,083,155	9,588,576	8,355,252	--	29,026,983
Pension expense (income)	(2,880,315)	(4,134,217)	(3,609,255)	1,241,840	(9,381,947)

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 \$467,367 for the defined contribution plan, which included forfeitures of \$107,500. At September 30, 2021, the Town reported a payable in the amount of \$104,936 for outstanding contributions to the Plan for the fiscal year ended September 30, 2021.

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, 2021

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>533</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 \$429,858 from the Town for the fiscal year ended September 30, 2021.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

DISCOUNT RATE

The discount rate used to measure the total OPEB liability was 5.0%. 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 5.0% 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, 2021 are summarized in the table below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity funds	40.0%	7.50%
International equity funds	10.0%	8.50%
Domestic fixed income funds	30.0%	2.50%
Real estate funds	10.0%	4.50%
Alternative assets	<u>10.0%</u>	5.61%
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, 2021, the annual money-weighted rate of return on Plan investments, net of investment expenses was 18.26%.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021
Actuarial cost method:	Entry Age Normal
Single discount rate:	5.0%
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 10/1/2021, followed by 6.25% on 10/1/2022 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 2013 through 2018.
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, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

NET OPEB LIABILITY (ASSET)

The components of the net OPEB liability (asset) as of September 30, 2021 were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability (Asset)
Balance - September 30, 2020	\$ 22,748,198	\$ (34,728,235)	\$ (11,980,037)
Changes due to:			
Service cost	805,605	--	805,605
Interest on total OPEB liability	1,385,176	--	1,385,176
Benefit changes	--	--	--
Difference between expected and actual experience	--	--	--
Assumption changes	3,339,474	--	3,339,474
Benefit payments	(935,078)	935,078	--
Employer contributions	--	(429,858)	(429,858)
Net investment income	--	(6,313,289)	(6,313,289)
Administrative expense	--	118,910	118,910
Total changes	4,595,177	(5,689,159)	(1,093,982)
Balance - September 30, 2021	<u>\$ 27,343,375</u>	<u>\$ (40,417,394)</u>	<u>\$ (13,074,019)</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 5.0% 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 4.0%	Current Discount Rate 5.0%	1% Increase 6.0%
Net OPEB Liability (Asset)	\$ (8,992,459)	\$ (13,074,019)	\$ (16,413,493)

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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)	\$ (16,693,240)	\$ (13,074,019)	\$ (8,521,478)

DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND OPEB EXPENSE (INCOME)

At September 30, 2021, the Town reported a net OPEB asset of \$13,074,019. The asset was measured as of September 30, 2021 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, 2021, the Town recognized an OPEB expense (income) of \$1,793,426. In addition, the Town reported deferred outflows of resources and 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	\$ --	\$ (4,016,669)
Assumption changes	4,520,624	(5,728,727)
Net difference between projected and actual earnings on OPEB plan investments	<u>473,216</u>	<u>(3,453,714)</u>
Total	<u>\$ 4,993,840</u>	<u>\$ (13,199,110)</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND OPEB EXPENSE (INCOME) (CONTINUED)

Amounts reported as deferred inflows of resources will be recognized in OPEB expense (income) as follows:

Fiscal Year Ending September 30	Amount
2022	\$ (1,753,743)
2023	(1,825,149)
2024	(2,022,044)
2025	(2,171,257)
2026	(592,094)
Thereafter	<u>159,017</u>
Total	<u><u>\$ (8,205,270)</u></u>

PAYABLE TO THE OPEB PLAN

At September 30, 2021, the Town had no payables for outstanding contributions to the Plan required for the fiscal year ended September 30, 2021.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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, 2021

Assets

Cash and cash equivalents	\$ 17,406
Investments	
Short-term investment fund	340,191
Fixed income securities	13,859,245
Domestic equity funds	20,170,832
International equity funds	1,678,427
Private equity funds	866,278
Real estate funds	<u>3,590,785</u>
Total Assets	40,523,164

Liabilities

Accounts payable and accrued liabilities	174,936
Due to brokers for securities sold	<u>17,405</u>
Total Liabilities	<u>192,341</u>
Net Position Restricted for Retiree Health Benefits	<u>\$40,330,823</u>

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

PAYABLE TO THE OPEB PLAN (CONTINUED)

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended September 30, 2021

Additions

Contributions	
Employer	\$ 429,858
Employee	1,205,551
Other	<u>777,023</u>
Total contributions	<u>2,412,432</u>
Investment income	
Net appreciation in fair value of investments	4,661,367
Interest and dividends	<u>1,084,830</u>
Total investment income	5,746,197
Less investment expense	<u>(68,110)</u>
Net investment income	<u>5,678,087</u>
Total Additions	<u>8,090,519</u>

Deductions

Benefit payments	2,382,028
Administrative expenses	101,008
Other	<u>4,896</u>
Total Deductions	<u>2,487,932</u>

Change in Net Position	5,602,587
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Net Position Restricted for Retiree Health Benefits -

Beginning of Year	<u>34,728,236</u>
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Net Position Restricted for Retiree Health Benefits -

End of Year	<u><u>\$40,330,823</u></u>
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TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 \$1,963,000 is included in accrued liabilities of the Internal Service Funds at September 30, 2021. 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, 2021 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, 2021 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, 2021

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, 2021, these benefits covered 262 active employees, 136 retirees, 3 COBRA, and 470 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, 2021

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, 2021	Year Ended September 30, 2020
Accrued claims liability at beginning of fiscal year	\$ 1,827,000	\$ 1,969,000
Current year claims and changes in estimates	5,019,000	3,761,000
Claim payments	<u>(4,883,000)</u>	<u>(3,903,000)</u>
Accrued Claims Liability at End of Fiscal Year	<u>\$ 1,963,000</u>	<u>\$ 1,827,000</u>

The accrued claims liability at September 30, 2021 consisted of \$331,000 for group health and accident claims and \$1,632,000 for other claims.

TOWN OF PALM BEACH, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 \$48,109,875 at September 30, 2021.

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, 2021, the following amounts were encumbered in the governmental funds:

Major Funds	
General Fund	\$ 810,457
Townwide Undergrounding Assessment Fund	40,586,807
Beach Restoration Project Fund	<u>1,953,525</u>
Total Major Funds	43,350,789
Non-Major Governmental Funds	<u>4,264,151</u>
Total Encumbrances	<u><u>\$ 47,614,940</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, 2021

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, 2021, the estimated liability for landfill closure and post-closure care costs were \$2,098,056 for the Skees Road site and \$1,507,252 for the Okeechobee Boulevard site for a total of \$3,605,308. This represents the cumulative amounts reported to date based on the use of 64.8% of the estimated capacity of the Skees Road site and 91.2% 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 \$1,138,519 for the Skees Road Site and \$145,437 for the Okeechobee Boulevard site as the remaining estimated capacity is filled. The landfills have remaining estimated lives of 39 years and 13 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 \$3,236,575 for the Skees Road site and \$1,652,689 for the Okeechobee Boulevard site for a total of \$4,889,264. 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, 2021. 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, 2021, the Special Assessment Fund and Special Assessment Maintenance Fund had unassigned fund balance deficits in the amount of approximately \$812,000 and \$219,000, respectively. The deficits were caused by expenditures for special assessment projects incurred prior to the collection of the assessments.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 57,134,058	\$ 57,134,058	\$ 58,016,220	\$ 882,162
Local option gas tax	345,000	345,000	326,859	(18,141)
Franchise fees	2,250,000	2,250,000	2,267,996	17,996
Utility service	6,006,000	6,006,000	6,125,995	119,995
Business tax receipts	770,000	770,000	805,710	35,710
Total taxes	66,505,058	66,505,058	67,542,780	1,037,722
Fees and permits:				
Building permits	522,000	522,000	867,638	345,638
Fees and other permits	748,100	748,100	825,596	77,496
Total fees and permits	1,270,100	1,270,100	1,693,234	423,134
Intergovernmental:				
State shared revenue	900,800	900,800	1,088,919	188,119
Shared revenue - local	22,500	22,500	22,742	242
Total intergovernmental	923,300	923,300	1,111,661	188,361
Charges for services:				
General government	84,000	84,000	149,653	65,653
Public safety	2,188,000	2,673,000	3,043,249	370,249
Physical environment	1,192,000	1,192,000	1,099,683	(92,317)
Transportation	1,100,000	1,100,000	2,004,501	904,501
Culture and recreation	820,700	820,700	879,080	58,380
Total charges for services	5,384,700	5,869,700	7,176,166	1,306,466
Fines and forfeiture	916,000	916,000	918,508	2,508
Investment Earnings	904,715	904,715	109,290	(795,425)
Grant revenue	32,700	32,700	917,762	885,062
Miscellaneous:				
Rents and royalties	66,500	66,500	66,504	4
Other miscellaneous	383,000	383,000	433,014	50,014
Total miscellaneous	449,500	449,500	499,518	50,018
Total Revenues	\$ 76,386,073	\$ 76,871,073	\$ 79,968,919	\$ 3,097,846

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
General government:				
Town manager	\$ 2,210,557	\$ 2,383,489	\$ 2,279,412	\$ 104,077
Human resources	700,508	745,903	573,445	172,458
Information systems	2,935,478	3,041,706	2,550,738	490,968
Town clerk	316,092	352,066	350,314	1,752
Finance	1,774,049	1,775,347	1,762,934	12,413
Planning, zoning and building	665,765	729,389	798,335	(68,946)
Permit issuance	--	66,650	--	66,650
Employee benefits	429,858	429,858	429,858	--
Total general government	9,032,307	9,524,408	8,745,036	779,372
Public safety:				
Inspection and compliance	300,290	303,770	300,282	3,488
Fire-rescue	14,933,365	14,935,484	14,913,533	21,951
Police	16,906,530	17,402,911	17,189,365	213,546
Emergency/disaster response	--	--	240	(240)
Total public safety	32,140,185	32,642,165	32,403,420	238,745
Physical environment:				
Administration	1,091,661	1,293,558	941,190	352,368
Sewer and sanitation	9,665,671	9,838,047	9,438,693	399,354
Public works	2,649,768	2,743,869	2,576,506	167,363
Total physical environment	13,407,100	13,875,474	12,956,389	919,085
Transportation:				
Streets and repairs	439,990	448,096	488,771	(40,675)
Traffic control	521,084	540,594	539,160	1,434
Total transportation	961,074	988,690	1,027,931	(39,241)
Culture and recreation:				
Recreation	1,865,276	1,879,006	1,700,041	178,965
Library	352,650	352,650	352,650	--
Parks and beaches	1,831,394	1,972,906	1,834,861	138,045
Total culture and recreation	4,049,320	4,204,562	3,887,552	317,010
Non-departmental	8,030,439	7,929,622	7,434,622	495,000
Total Expenditures	\$ 67,620,425	\$ 69,164,921	\$ 66,454,950	\$ 2,709,971

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Transfers in	\$ 3,225,000	\$ 3,959,928	\$ 3,225,000	\$ (734,928)
Transfers out	(13,295,148)	(15,149,001)	(14,418,256)	730,745
Appropriation of prior year's fund balance	<u>1,304,500</u>	<u>3,482,921</u>	<u>--</u>	<u>(3,482,921)</u>
Total Other Financing Sources (Uses)	<u>(8,765,648)</u>	<u>(7,706,152)</u>	<u>(11,193,256)</u>	<u>(3,487,104)</u>
Revenue and Other Sources Under				
Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	2,320,713	<u>2,320,713</u>
Fund Balance - Beginning of Year			<u>35,158,613</u>	
Fund Balance - End of Year			<u><u>\$ 37,479,326</u></u>	

See notes to budgetary comparison schedule.

TOWN OF PALM BEACH, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE TOWNWIDE UNDERGROUNDING ASSESSMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 800,000	\$ 800,000	\$ 2,793,579	\$ 1,993,579
Special assessments	4,200,000	4,200,000	8,149,121	3,949,121
Miscellaneous	200,000	200,000	220,557	20,557
Total Revenues	<u>5,200,000</u>	<u>5,200,000</u>	<u>11,163,257</u>	<u>5,963,257</u>
Expenditures				
Current:				
Physical environment	53,316,295	53,316,295	10,716,935	42,599,360
Total current	<u>53,316,295</u>	<u>53,316,295</u>	<u>10,716,935</u>	<u>42,599,360</u>
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	--
Interest and fiscal charges	2,358,850	2,358,850	2,424,929	(66,079)
Total debt service	<u>3,398,850</u>	<u>3,398,850</u>	<u>3,464,929</u>	<u>(66,079)</u>
Total Expenditures	<u>56,715,145</u>	<u>56,715,145</u>	<u>14,181,864</u>	<u>42,533,281</u>
Other Financing Sources (Uses)				
General obligation bond issued	--	--	8,575,000	(8,575,000)
General obligation bond premium	--	--	623,896	(623,896)
Transfers in	665,000	665,000	665,000	--
Appropriation of prior year's fund balance	50,850,145	50,850,145	--	(50,850,145)
Total Other Financing Sources (Uses)	<u>51,515,145</u>	<u>51,515,145</u>	<u>9,863,896</u>	<u>(60,049,041)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>6,845,289</u>	<u>\$ 6,845,289</u>
Fund Balance - Beginning of Year			<u>57,855,306</u>	
Fund Balance - End of Year			<u>\$ 64,700,595</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, 2021

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 \$1,544,496 for the fiscal year 2021.

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, 2020, the Town had commitments related to unperformed contracts, which have been re-appropriated in the 2020-2021 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, 2021, includes \$2,178,421 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, 2021

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, 2021, 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,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 1,133,679	\$ 1,080,087	\$ 913,152	\$ 977,761	\$ 750,112	\$ 636,740	\$ 739,734	\$ 733,095
Interest on the total pension liability	8,335,237	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	(4,553)	(1,066,898)	842,186	(222,903)	529,542	961,731	499,433	--
Assumption changes	2,709,676	1,649,212	2,427,319	1,280,204	1,253,789	2,296,388	7,152,240	--
Benefit payments	(7,881,960)	(7,169,660)	(6,890,890)	(8,931,671)	(6,243,450)	(6,476,789)	(9,215,159)	(5,289,162)
Refund	(49,981)	(71,470)	(54,245)	(73,812)	(20,235)	(37,241)	(70,488)	(16,118)
Net Change in Total Pension Liability	4,242,098	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	125,976,148	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)	130,218,246	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	5,489,209	5,240,710	6,256,450	4,582,576	3,531,685	2,210,609	2,008,406	2,018,621
Employee contributions	367,687	359,848	362,987	391,275	332,457	289,317	282,284	289,425
Pension plan investment income (loss)	19,486,420	5,241,399	4,052,639	6,397,527	8,813,057	5,708,914	(3,076,859)	5,799,299
Investment expense	(264,572)	(217,734)	(247,244)	(232,883)	(198,929)	(223,064)	(241,461)	(243,389)
Benefit payments	(7,881,960)	(7,169,660)	(6,890,890)	(8,931,671)	(6,243,450)	(6,476,789)	(9,215,159)	(5,289,162)
Refunds	(49,981)	(71,470)	(54,244)	(73,812)	(20,235)	(37,241)	(70,488)	(16,118)
Pension plan administrative expense	(125,205)	(145,095)	(174,965)	(159,813)	(166,261)	(175,570)	(175,900)	(162,070)
Net Change in Plan Fiduciary Net Position	17,021,598	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	90,279,966	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)	107,301,564	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)	\$ 22,916,682	\$ 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	82.40%	71.66%	70.74%	71.23%	70.29%	68.72%	70.79%	85.86%
Covered Payroll	\$ 10,158,087	\$ 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	225.60%	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%. Effective as of September 30, 2021, the investment return assumption was lowered from 6.80% to 6.60% and the assumed Town Manager DROP participation period (for purposes of projecting the applicable IRC Section 415 limit) was updated from 7 years to 10 years.

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
2021	\$ 3,776,151	\$ 5,489,209	\$ (1,713,058)	\$ 10,158,087	54.04%
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, 2021:

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.

Valuation date:	September 30, 2019
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	12-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	5.50% including inflation
Investment rate of return	7.10%
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.

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,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 950,293	\$ 919,349	\$ 585,084	\$ 643,300	\$ 571,802	\$ 229,514	\$ 274,361	\$ 311,681
Interest on the total pension liability	7,063,366	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	(596,176)	(11,374)	(343,932)	(95,342)	(978,835)	489,883	637,285	--
Assumption changes	1,837,268	(421,043)	1,314,379	1,137,472	1,110,893	3,077,576	2,464,150	--
Benefit payments	(6,817,590)	(5,910,802)	(5,595,110)	(5,223,687)	(5,509,488)	(5,492,306)	(7,918,798)	(4,690,744)
Refund	(89,548)	(30,276)	(70,225)	(29,648)	(9,583)	(27,651)	(22,377)	(12,726)
Net Change in Total Pension Liability	2,347,613	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	106,851,448	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)	109,199,061	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	5,161,524	4,884,745	5,800,452	4,214,624	3,747,478	2,306,795	2,144,662	1,979,219
Employee contributions	377,048	360,556	415,736	388,770	368,777	122,231	98,530	108,250
Pension plan investment income (loss)	16,668,477	4,445,485	3,397,864	5,127,108	7,060,834	4,574,146	(2,464,621)	4,966,209
Investment expense	(226,312)	(184,670)	(207,297)	(186,638)	(159,377)	(178,714)	(193,415)	(193,228)
Benefit payments	(6,817,590)	(5,910,802)	(5,595,110)	(5,223,687)	(5,509,488)	(5,492,306)	(7,918,798)	(4,690,744)
Refunds	(89,548)	(30,276)	(70,225)	(29,648)	(9,583)	(27,651)	(22,377)	(12,726)
Pension plan administrative expense	(107,100)	(123,062)	(146,696)	(128,077)	(133,206)	(140,951)	(140,899)	(128,668)
Net Change in Plan Fiduciary Net Position	14,966,499	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	77,244,710	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)	92,211,209	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)	\$ 16,987,852	\$ 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	84.44%	72.29%	70.27%	68.94%	67.12%	63.03%	65.93%	76.93%
Covered Payroll	\$ 4,108,195	\$ 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	413.51%	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%. Effective as of September 30, 2021, the investment return assumption was lowered from 6.80% to 6.60% and the assumed Town Manager DROP participation period (for purposes of projecting the applicable IRC Section 415 limit) was updated from 7 years to 10 years.

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
2021	\$ 3,653,689	\$ 5,161,524	\$ (1,507,835)	\$ 4,108,195	125.64%
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, 2021:

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.

Valuation date:	September 30, 2019
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	7-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	6.0% including inflation
Investment rate of return	7.10%
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.

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,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 1,226,110	\$ 998,383	\$ 683,825	\$ 621,134	\$ 342,206	\$ 187,387	\$ 238,556	\$ 281,248
Interest on the total pension liability	7,489,146	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	35,675	115,537	524,778	224,785	3,372,587	1,133,752	(299,119)	--
Assumption changes	2,609,188	(19,161)	1,846,849	1,202,733	1,167,456	3,049,237	2,324,039	--
Benefit payments	(7,002,720)	(6,409,058)	(6,399,388)	(6,500,328)	(5,861,110)	(5,679,431)	(6,098,229)	(5,101,421)
Refund	(109,401)	(25,160)	(59,346)	(47,423)	(39,427)	(66,548)	(36,034)	(21,692)
Net Change in Total Pension Liability	4,247,998	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	113,077,512	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)	117,325,510	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	6,434,814	6,086,196	6,747,179	5,282,052	3,607,922	2,359,519	2,269,117	2,071,503
Employee contributions	477,535	449,699	451,845	481,910	262,473	129,585	210,233	154,199
Pension plan investment income (loss)	15,836,619	4,179,254	3,184,465	4,868,112	6,706,324	4,346,954	(2,285,815)	4,308,313
Investment expense	(215,018)	(173,611)	(194,277)	(177,210)	(151,375)	(169,741)	(179,383)	(182,692)
Benefit payments ⁽¹⁾	(7,002,720)	(6,409,058)	(6,399,388)	(6,500,328)	(5,861,110)	(5,679,431)	(6,098,229)	(5,101,421)
Refunds	(109,401)	(25,160)	(59,346)	(47,423)	(39,427)	(66,548)	(36,034)	(21,692)
Pension plan administrative expense	(101,755)	(115,693)	(137,483)	(121,607)	(126,518)	(133,874)	(130,676)	(121,652)
Net Change in Plan Fiduciary Net Position	15,320,074	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	73,383,262	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)	88,703,336	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)	\$ 28,622,174	\$ 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	75.60%	64.90%	62.74%	61.90%	59.93%	59.77%	62.59%	71.49%
Covered Payroll	\$ 5,204,780	\$ 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	549.92%	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%. Effective as of September 30, 2021, the investment return assumption was lowered from 6.80% to 6.60% and the assumed Town Manager DROP participation period (for purposes of projecting the applicable IRC Section 415 limit) was updated from 7 years to 10 years.

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
2021	\$ 4,362,652	\$ 6,434,814	\$ (2,072,162)	\$ 5,204,780	123.63%
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, 2021:

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.

Valuation date:	September 30, 2019
Actuarial cost method	Entry-age normal
Amortization method	Level percent-of-payroll, closed
Remaining Amortization Period	12-20 years
Asset valuation method	5 year smoothed market
General inflation	2.50%
Salary increases	6.0% including inflation
Investment rate of return	7.10%
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
2021	18.32%
2020	6.43%
2019	4.59%
2018	7.52%
2017	11.20%
2016	7.80%
2015	(4.22)%
2014	7.09%

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,	2021	2020	2019	2018
Total Pension Liability				
Service cost	\$ --	\$ --	\$ --	\$ --
Interest on the total pension liability	28,969	32,052	21,802	21,440
Differences between expected and actual experience	112,719	(1,704)	(64,161)	--
Assumption changes	1,111,220	17,243	649,729	--
Benefit payments	<u>(11,068)</u>	<u>(11,093)</u>	<u>(11,041)</u>	<u>(12,961)</u>
Net Change in Total Pension Liability	1,241,840	36,498	596,329	8,479
Total Pension Liability - Beginning	<u>1,207,586</u>	<u>1,171,088</u>	<u>574,759</u>	<u>566,280</u>
Total Pension Liability - Ending	<u><u>\$2,449,426</u></u>	<u><u>\$ 1,207,586</u></u>	<u><u>\$ 1,171,088</u></u>	<u><u>\$ 574,759</u></u>
Covered-Employee Payroll	N/A	N/A	N/A	N/A
Total Pension Liability as a Percentage of Covered-Employee Payroll	N/A	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. The discount rate was changed from 2.41% as of the beginning of the measurement period to 2.19% as of September 30, 2021 (based on the Long-Term Municipal Bond rate). The assumed Town Manager DROP participation period was changed from 7 years to 10 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,	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 805,605	\$ 921,211	\$ 881,964	\$ 455,909	\$ 411,675
Interest on the total OPEB liability	1,385,176	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	3,339,474	(8,219,478)	--	3,919,261	--
Benefit payments	(935,078)	(421,650)	(1,138,900)	(1,247,029)	(1,035,214)
Net Change in Total Pension Liability	4,595,177	(9,280,045)	1,588,216	2,476,454	1,205,854
Total OPEB Liability - Beginning	22,748,198	32,028,243	30,440,027	27,963,573	26,757,719
Total OPEB Liability - Ending (a)	27,343,375	22,748,198	32,028,243	30,440,027	27,963,573
Plan Fiduciary Net Position					
Employer contributions	429,858	423,014	435,383	960,000	1,339,000
Pension plan investment income (loss)	6,313,289	2,056,309	940,329	1,802,059	2,692,135
Benefit payments	(935,078)	(421,650)	(1,138,900)	(1,247,029)	(1,035,214)
Administrative expense	(118,910)	(142,315)	(109,425)	(106,592)	(121,385)
Other	--	--	2,678	(1,345)	--
Net Change in Plan Fiduciary Net Position	5,689,159	1,915,358	130,065	1,407,093	2,874,536
Plan Fiduciary Net Position - Beginning	34,728,235	32,812,877	32,682,812	31,275,719	28,401,183
Plan Fiduciary Net Position - Ending (b)	40,417,394	34,728,235	32,812,877	32,682,812	31,275,719
Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$(13,074,019)</u>	<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	147.81%	152.66%	102.45%	107.37%	111.84%
Covered Payroll	\$ 24,689,447	\$ 23,970,337	\$ 23,920,162	\$ 23,111,268	\$ 25,241,257
Town's Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-52.95%	-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. Effective September 30, 2021, the investment rate of return assumption was lowered from 6.0% to 5.0%.

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
2021	\$ 429,858	\$ 429,858	\$ --	\$ 24,689,447	1.74%
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 2021 contributions rates were determined in the October 1, 2018 Actuarial Valuation Report dated April 5, 2019.

Valuation date:	October 1, 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	21
Mortality	Rates of mortality are the same as used in the July 1, 2017 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
2021	18.26%
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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Investment earnings (loss)	\$ 547,688	\$ 547,688	\$ (11,407)	\$ (559,095)
Grant revenue	<u>16,262,500</u>	<u>16,262,500</u>	<u>9,440,315</u>	<u>(6,822,185)</u>
Total Revenues	<u>\$ 16,810,188</u>	<u>\$ 16,810,188</u>	<u>\$ 9,428,908</u>	<u>\$ (7,381,280)</u>
Expenditures				
Current:				
Physical environment	\$ 6,245,577	\$ 30,497,096	\$ 13,730,009	\$ 16,767,087
Non-departmental	<u>20,560,822</u>	<u>(3,690,697)</u>	<u>--</u>	<u>(3,690,697)</u>
Total Expenditures	<u>\$ 26,806,399</u>	<u>\$ 26,806,399</u>	<u>\$ 13,730,009</u>	<u>\$ 13,076,390</u>
Other Financing Sources (Uses)				
Transfers in	\$ 4,777,000	\$ 4,777,000	\$ 4,777,000	\$ --
Transfers out	(513,181)	(513,181)	(513,181)	--
Appropriation of prior year's fund balance	<u>5,732,392</u>	<u>5,732,392</u>	<u>--</u>	<u>(5,732,392)</u>
Total Other Financing Sources (Uses)	<u>\$ 9,996,211</u>	<u>\$ 9,996,211</u>	<u>\$ 4,263,819</u>	<u>\$ (5,732,392)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (37,282)</u>	<u>\$ (37,282)</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

TOWN OF PALM BEACH, FLORIDA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Special Revenue				
	State Forfeiture Fund	Federal Forfeiture Fund	Donation Fund	Special Assessment Fund	Special Assessment Maintenance Fund
Assets					
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --	\$ --
Equity in pooled cash and investments	50,244	84	1,245,670	--	--
Interest receivable	2	--	--	--	--
Prepaid items	--	--	--	--	--
Equity in pooled cash and - investments - restricted	--	--	--	--	--
Total Assets	<u>\$ 50,246</u>	<u>\$ 84</u>	<u>\$ 1,245,670</u>	<u>\$ --</u>	<u>\$ --</u>
Liabilities and Fund Balances					
Liabilities					
Accounts and contracts payable	\$ --	\$ --	\$ 204,148	\$ --	\$ 41
Advance from other funds	--	--	--	812,036	219,299
Due to other governments	--	--	--	--	--
Payable from restricted assets	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>204,148</u>	<u>812,036</u>	<u>219,340</u>
Fund Balances					
Non-spendable:					
Prepaid items	--	--	--	--	--
Restricted for:					
Crime prevention	50,246	84	--	--	--
Special projects	--	--	1,041,522	--	--
Debt service	--	--	--	--	--
Worth avenue	--	--	--	--	--
Assigned to:					
Capital projects	--	--	--	--	--
Unassigned	--	--	--	(812,036)	(219,340)
Total Fund Balances	<u>50,246</u>	<u>84</u>	<u>1,041,522</u>	<u>(812,036)</u>	<u>(219,340)</u>
Total Liabilities and Fund Balances	<u>\$ 50,246</u>	<u>\$ 84</u>	<u>\$ 1,245,670</u>	<u>\$ --</u>	<u>\$ --</u>

TOWN OF PALM BEACH, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SEPTEMBER 30, 2021

	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						
Cash and cash equivalents	\$ 1,479,528	\$ --	\$ --	\$ --	\$ --	\$ 1,479,528
Equity in pooled cash and investments	--	173,499	18,696,238	291,632	--	20,457,367
Interest receivable	41	5	59,758	7	--	59,813
Prepaid items	--	--	6,501	--	--	6,501
Equity in pooled cash and - investments - restricted	--	--	1,577,059	--	--	1,577,059
Total Assets	<u>\$ 1,479,569</u>	<u>\$ 173,504</u>	<u>\$ 20,339,556</u>	<u>\$ 291,639</u>	<u>\$ --</u>	<u>\$ 23,580,268</u>
Liabilities and Fund Balances						
Liabilities						
Accounts and contracts payable	\$ --	\$ --	\$ 1,659,981	\$ 45,347	\$ --	\$ 1,909,517
Advance from other funds	--	--	--	--	--	1,031,335
Due to other governments	--	--	694,989	--	--	694,989
Payable from restricted assets	--	--	295,883	--	--	295,883
Total Liabilities	<u>--</u>	<u>--</u>	<u>2,650,853</u>	<u>45,347</u>	<u>--</u>	<u>3,931,724</u>
Fund Balances						
Non-spendable:						
Prepaid items	--	--	6,501	--	--	6,501
Restricted for:						
Crime prevention	--	--	--	--	--	50,330
Special projects	--	--	--	--	--	1,041,522
Debt service	1,479,569	173,504	--	--	--	1,653,073
Worth avenue	--	--	--	246,292	--	246,292
Assigned to:						
Capital projects	--	--	17,682,202	--	--	17,682,202
Unassigned	--	--	--	--	--	(1,031,376)
Total Fund Balances	<u>1,479,569</u>	<u>173,504</u>	<u>17,688,703</u>	<u>246,292</u>	<u>--</u>	<u>19,648,544</u>
Total Liabilities and Fund Balances	<u>\$ 1,479,569</u>	<u>\$ 173,504</u>	<u>\$ 20,339,556</u>	<u>\$ 291,639</u>	<u>\$ --</u>	<u>\$ 23,580,268</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, 2021

	Special Revenue				
	State Forfeiture Fund	Federal Forfeiture Fund	Donation Fund	Special Assessment Fund	Special Assessment Maintenance Fund
Revenues					
Intergovernmental	\$ --	\$ --	\$ --	\$ --	\$ --
Fines and forfeitures	21,492	--	--	--	--
Investment earnings (loss)	67	--	--	8	--
Contributions	--	--	714,332	--	--
Special assessments	--	--	--	306,814	--
Miscellaneous	--	--	--	583,088	--
Total Revenues	<u>21,559</u>	<u>--</u>	<u>714,332</u>	<u>889,910</u>	<u>--</u>
Expenditures					
Current:					
General government	--	--	73,762	--	--
Public safety	--	--	226,502	--	--
Physical environment	--	--	209,650	--	--
Economic environment	--	--	--	--	13,868
Culture and recreation	--	--	28,258	--	--
Capital outlay	--	--	146,275	--	--
Debt service:					
Principal	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>684,447</u>	<u>--</u>	<u>13,868</u>
Revenue Over (Under)					
Expenditures	21,559	--	29,885	889,910	(13,868)
Other Financing Sources (Uses)					
Transfers in	--	--	--	--	--
Transfers out	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	21,559	--	29,885	889,910	(13,868)
Fund Balances - Beginning of Year	<u>28,687</u>	<u>84</u>	<u>1,011,637</u>	<u>(1,701,946)</u>	<u>(205,472)</u>
Fund Balances - End of Year	<u>\$ 50,246</u>	<u>\$ 84</u>	<u>\$ 1,041,522</u>	<u>\$ (812,036)</u>	<u>\$ (219,340)</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	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	\$ --	\$ --	\$ 666,598	\$ --	\$ --	\$ 666,598
Fines and forfeitures	--	--	--	--	--	21,492
Investment earnings (loss)	745	334	(8,964)	523	--	(7,287)
Contributions	--	--	1,704,021	5,000	--	2,423,353
Special assessments	--	723,959	--	269,095	--	1,299,868
Miscellaneous	--	--	--	--	--	583,088
Total Revenues	<u>745</u>	<u>724,293</u>	<u>2,361,655</u>	<u>274,618</u>	<u>--</u>	<u>4,987,112</u>
Expenditures						
Current:						
General government	10,249	1,000	80,129	--	--	165,140
Public safety	--	--	--	--	--	226,502
Physical environment	--	--	560,689	--	2,779	773,118
Economic environment	--	--	--	315,897	--	329,765
Culture and recreation	--	--	--	--	--	28,258
Capital outlay	--	--	4,511,268	--	21,852	4,679,395
Debt service:						
Principal retirement	3,025,000	355,000	--	--	--	3,380,000
Interest and fiscal charges	<u>3,544,290</u>	<u>368,092</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,912,382</u>
Total Expenditures	<u>6,579,539</u>	<u>724,092</u>	<u>5,152,086</u>	<u>315,897</u>	<u>24,631</u>	<u>13,494,560</u>
Revenue Over (Under)						
Expenditures	(6,578,794)	201	(2,790,431)	(41,279)	(24,631)	(8,507,448)
Other Financing Sources (Uses)						
Transfers in	6,399,142	--	4,624,704	--	--	11,023,846
Transfers out	<u>--</u>	<u>--</u>	<u>(500,000)</u>	<u>--</u>	<u>(839,596)</u>	<u>(1,339,596)</u>
Total Other Financing Sources (Uses)	6,399,142	--	4,124,704	--	(839,596)	9,684,250
Net Change in Fund Balances	(179,652)	201	1,334,273	(41,279)	(864,227)	1,176,802
Fund Balances - Beginning 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>
Fund Balances - End of Year	<u>\$ 1,479,569</u>	<u>\$ 173,504</u>	<u>\$ 17,688,703</u>	<u>\$ 246,292</u>	<u>\$ --</u>	<u>\$ 19,648,544</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

SERIES 2013/2016A DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment earnings	\$ --	\$ --	\$ 745	\$ 745
Total Revenues	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 745</u>	<u>\$ 745</u>
Expenditures				
Current:				
General Government	\$ --	\$ --	\$ 10,249	\$ (10,249)
Debt service:				
Principal retirement	3,025,000	3,025,000	3,025,000	--
Interest and fiscal charges.	<u>3,557,397</u>	<u>3,557,397</u>	<u>3,544,290</u>	<u>13,107</u>
Total Expenditures	<u>\$ 6,582,397</u>	<u>\$ 6,582,397</u>	<u>\$ 6,579,539</u>	<u>\$ 2,858</u>
Other Financing Sources				
Transfers in	\$ 6,399,142	\$ 6,399,142	\$ 6,399,142	\$ --
Appropriation of prior year's fund balance	<u>183,255</u>	<u>183,255</u>	<u>--</u>	<u>(183,255)</u>
Total Other Financing Sources	<u>\$ 6,582,397</u>	<u>\$ 6,582,397</u>	<u>\$ 6,399,142</u>	<u>\$ (183,255)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (179,652)</u>	<u>\$ (179,652)</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

SERIES 2010B/2016B DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment earnings	\$ 2,000	\$ 2,000	\$ 334	\$ (1,666)
Special assessments	<u>723,413</u>	<u>723,413</u>	<u>723,959</u>	<u>546</u>
Total Revenues	<u>\$ 725,413</u>	<u>\$ 725,413</u>	<u>\$ 724,293</u>	<u>\$ (1,120)</u>
Expenditures				
Current:				
General Government	\$ --	\$ --	\$ 1,000	\$ (1,000)
Debt service:				
Principal retirement	355,000	355,000	355,000	--
Interest and fiscal charges	<u>370,413</u>	<u>371,413</u>	<u>368,092</u>	<u>3,321</u>
Total Expenditures	<u>\$ 725,413</u>	<u>\$ 726,413</u>	<u>\$ 724,092</u>	<u>\$ 2,321</u>
Other Financing Sources				
Appropriation of prior year's fund balance	<u>\$ --</u>	<u>\$ 1,000</u>	<u>\$ --</u>	<u>\$ (1,000)</u>
Total Other Financing Sources	<u>\$ --</u>	<u>\$ 1,000</u>	<u>\$ --</u>	<u>\$ (1,000)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 201</u>	<u>\$ 201</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

CAPITAL IMPROVEMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Intergovernmental	\$ 500,000	\$ 500,000	\$ 666,598	\$ 166,598
Investment earnings (loss)	107,600	107,600	(8,964)	(116,564)
Contributions	--	2,500,000	1,704,021	(795,979)
Miscellaneous	<u>1,000,000</u>	<u>1,000,000</u>	<u>--</u>	<u>(1,000,000)</u>
Total Revenues	<u>\$ 1,607,600</u>	<u>\$ 4,107,600</u>	<u>\$ 2,361,655</u>	<u>\$ (1,745,945)</u>
Expenditures				
Current:				
General government	\$ --	\$ 79,830	\$ 80,129	\$ (299)
Public safety	--	687,762	22,248	665,514
Physical environment	1,020,000	3,971,138	2,320,173	1,650,965
Transportation	1,000,000	4,001,137	1,075,299	2,925,838
Culture and recreation	--	4,698,946	1,654,237	3,044,709
Non-departmental	<u>7,880,297</u>	<u>84,592</u>	<u>--</u>	<u>84,592</u>
Total Expenditures	<u>\$ 9,900,297</u>	<u>\$ 13,523,405</u>	<u>\$ 5,152,086</u>	<u>\$ 8,371,319</u>
Other Financing Sources (Uses)				
Transfers in	\$ 2,662,000	\$ 3,785,108	\$ 4,624,704	\$ 839,596
Transfers out	(500,000)	(500,000)	(500,000)	--
Appropriation of prior year's fund balance	<u>6,130,697</u>	<u>6,130,697</u>	<u>--</u>	<u>(6,130,697)</u>
Total Other Financing Sources (Uses)	<u>\$ 8,292,697</u>	<u>\$ 9,415,805</u>	<u>\$ 4,124,704</u>	<u>\$ (5,291,101)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,334,273</u>	<u>\$ 1,334,273</u>

TOWN OF PALM BEACH, FLORIDA

BUDGETARY COMPARISON SCHEDULE

WORTH AVENUE ASSESSMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Investment earnings	\$ 2,000	\$ 2,000	\$ 523	\$ (1,477)
Contributions	5,000	5,000	5,000	--
Special assessments	264,918	264,918	269,095	4,177
Total Revenues	<u>\$ 271,918</u>	<u>\$ 271,918</u>	<u>\$ 274,618</u>	<u>\$ 2,700</u>
Expenditures				
Current:				
Economic environment	\$ 336,918	\$ 348,389	\$ 315,897	\$ 32,492
Total Expenditures	<u>\$ 336,918</u>	<u>\$ 348,389</u>	<u>\$ 315,897</u>	<u>\$ 32,492</u>
Other Financing Sources				
Appropriation of prior year's fund balance	\$ 65,000	\$ 76,471	\$ --	\$ (76,471)
Total Other Financing Sources	<u>\$ 65,000</u>	<u>\$ 76,471</u>	<u>\$ --</u>	<u>\$ (76,471)</u>
Revenue and Other Sources Under Expenditures and Other Uses	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (41,279)</u>	<u>\$ (41,279)</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, 2021

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 20,000	\$ 34,975	\$ --	\$ 54,975
Equity in pooled cash and investments	7,222,158	7,670,827	20,292,003	35,184,988
Accounts receivable	--	--	186	186
Interest receivable	13	80	26,894	26,987
Prepaid expenses	170,243	163,000	--	333,243
Total current assets	<u>7,412,414</u>	<u>7,868,882</u>	<u>20,319,083</u>	<u>35,600,379</u>
Noncurrent assets:				
Capital assets:				
Construction in progress	--	--	258,333	258,333
Equipment	--	--	23,158,294	23,158,294
Accumulated depreciation	--	--	(13,927,187)	(13,927,187)
Total capital assets, net	--	--	9,489,440	9,489,440
Advance to other funds	--	--	1,031,335	1,031,335
Total noncurrent assets	<u>--</u>	<u>--</u>	<u>10,520,775</u>	<u>10,520,775</u>
Total Assets	<u>7,412,414</u>	<u>7,868,882</u>	<u>30,839,858</u>	<u>46,121,154</u>
Deferred Outflows of Resources				
Pension related items	<u>56,384</u>	<u>35,478</u>	<u>--</u>	<u>91,862</u>
Liabilities				
Current liabilities:				
Accounts payable	19,480	91,729	533,948	645,157
Accrued liabilities	1,635,266	332,890	--	1,968,156
Capital lease	--	--	47,718	47,718
Current portion of compensated absences	3,741	1,888	--	5,629
Total current liabilities	<u>1,658,487</u>	<u>426,507</u>	<u>581,666</u>	<u>2,666,660</u>
Noncurrent liabilities:				
Compensated absences payable	24,876	--	--	24,876
Net pension liability	202,219	127,239	--	329,458
Total noncurrent liabilities	<u>227,095</u>	<u>127,239</u>	<u>--</u>	<u>354,334</u>
Total Liabilities	<u>1,885,582</u>	<u>553,746</u>	<u>581,666</u>	<u>3,020,994</u>
Deferred Inflows of Resources				
Pension related items	<u>97,799</u>	<u>61,536</u>	<u>--</u>	<u>159,335</u>
Net Position				
Investment in capital assets	--	--	9,441,722	9,441,722
Unrestricted	5,485,417	7,289,078	20,816,470	33,590,965
Total Net Position	<u>\$ 5,485,417</u>	<u>\$ 7,289,078</u>	<u>\$ 30,258,192</u>	<u>\$ 43,032,687</u>

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, 2021

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Operating Revenues				
Charges for services	\$ 2,010,439	\$ 4,471,474	\$ 2,316,293	\$ 8,798,206
Other	--	154,331	--	154,331
Total Operating Revenues	<u>2,010,439</u>	<u>4,625,805</u>	<u>2,316,293</u>	<u>8,952,537</u>
Operating Expenses				
Personal services	220,787	50,203	--	270,990
Contractual services	21,108	60,897	--	82,005
Insurance	1,025,389	927,098	--	1,952,487
Claims	640,342	4,106,318	--	4,746,660
Claims adjustment	60,229	76,000	--	136,229
Depreciation	1,380	--	1,709,803	1,711,183
Other	6,641	7,602	46,180	60,423
Total Operating Expenses	<u>1,975,876</u>	<u>5,228,118</u>	<u>1,755,983</u>	<u>8,959,977</u>
Operating Income (Loss)	<u>34,563</u>	<u>(602,313)</u>	<u>560,310</u>	<u>(7,440)</u>
Nonoperating Revenue (Expenses)				
Investment earnings (loss)	(7,438)	935	(2,609)	(9,112)
Insurance recoveries	93,026	--	--	93,026
Interest and fiscal charges	--	--	(2,192)	(2,192)
Gain/(loss) on disposal of assets	(17,700)	--	109,745	92,045
Capital assets transferred to proprietary funds	(4,535)	--	(26,940)	(31,475)
Total Nonoperating Revenue (Expense)	<u>63,353</u>	<u>935</u>	<u>78,004</u>	<u>142,292</u>
Income Before Capital Contributions from other funds	97,916	(601,378)	638,314	134,852
Capital contributions from other funds	--	--	292,711	292,711
Change in Net Position	97,916	(601,378)	931,025	427,563
Net Position - Beginning	<u>5,387,501</u>	<u>7,890,456</u>	<u>29,327,167</u>	<u>42,605,124</u>
Net Position - Ending	<u>\$ 5,485,417</u>	<u>\$ 7,289,078</u>	<u>\$ 30,258,192</u>	<u>\$ 43,032,687</u>

TOWN OF PALM BEACH, FLORIDA

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Property, Liability and Workers Compensation Insurance Fund	Group Health Insurance Fund	Equipment Replacement Fund	Total
Operating Activities				
Receipts from interfund services provided	\$ 2,010,439	\$ 4,471,474	\$ 3,197,937	\$ 9,679,850
Payments to employees	(213,319)	(85,164)	--	(298,483)
Payments to suppliers	(1,718,950)	(5,089,652)	445,874	(6,362,728)
Other receipts	--	154,331	--	154,331
Net Cash Provided by (Used in) Operating Activities	<u>78,170</u>	<u>(549,011)</u>	<u>3,643,811</u>	<u>3,172,970</u>
Noncapital Financing Activities				
Insurance recoveries	93,026	--	--	93,026
Net Cash Provided by Noncapital Financing Activities	<u>93,026</u>	<u>--</u>	<u>--</u>	<u>93,026</u>
Capital and Related Financing Activities				
Acquisition of property and equipment	(4,535)	--	(1,376,809)	(1,381,344)
Proceeds from sale of assets	--	--	101,386	101,386
Lease payment paid	--	--	(58,197)	(58,197)
Lease interest paid	--	--	(2,192)	(2,192)
Net Cash Used in Capital and Related Financing Activities	<u>(4,535)</u>	<u>--</u>	<u>(1,335,812)</u>	<u>(1,340,347)</u>
Investing Activities				
Investment earnings received	967	5,910	5,599	12,476
Net Cash Provided by Investing Activities	<u>967</u>	<u>5,910</u>	<u>5,599</u>	<u>12,476</u>
Net Increase in Cash and Cash Equivalents	167,628	(543,101)	2,313,598	1,938,125
Cash and Cash Equivalents - Beginning	<u>7,074,530</u>	<u>8,248,903</u>	<u>17,978,405</u>	<u>33,301,838</u>
Cash and Cash Equivalents - Ending	<u>\$ 7,242,158</u>	<u>\$ 7,705,802</u>	<u>\$ 20,292,003</u>	<u>\$ 35,239,963</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	34,563	(602,313)	560,310	(7,440)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	1,380	--	1,709,803	1,711,183
Changes in net pension liability and related deferred amounts	13,912	(29,497)	--	(15,585)
Changes in operating assets and liabilities:				
(Increase) decrease in accounts receivable	--	--	6,893	6,893
(Increase) decrease in advance to other funds	--	--	874,751	874,751
(Increase) decrease in prepaid expenses	(3,753)	22,400	--	18,647
Increase (decrease) in accounts payable	(21,438)	(10,509)	492,054	460,107
Increase (decrease) in accrued liabilities	59,950	76,372	--	136,322
Increase (decrease) in compensated absences payable	(6,444)	(5,464)	--	(11,908)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 78,170</u>	<u>\$ (549,011)</u>	<u>\$ 3,643,811</u>	<u>\$ 3,172,970</u>
Noncash Activity				
Contributions of capital assets by other funds	\$ --	\$ --	\$ 292,711	\$ 292,711
Contributions of capital assets transferred to other funds	<u>\$ (4,535)</u>	<u>\$ --</u>	<u>\$ (26,940)</u>	<u>\$ (31,475)</u>
Insurance claims adjustment	<u>\$ 60,229</u>	<u>\$ 76,000</u>	<u>\$ --</u>	<u>\$ 136,229</u>
Loss on disposal of assets	<u>\$ (17,700)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (17,700)</u>

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, 2021

	General Employees' Pension Trust Fund	Police Officers' Pension Trust Fund	Firefighters' Pension Trust Fund	OPEB Trust Fund	Total
Assets					
Cash and cash equivalents	\$ 1,800,628	\$ 1,547,396	\$ 1,488,532	\$ 17,406	\$ 4,853,962
Interest and dividends receivable	83,616	71,856	69,123	--	224,595
Due from Broker	35,521	30,523	29,364	--	95,408
Prepaid expenses and other assets	4,667	4,012	3,859	--	12,538
Investments:					
Short-term investment fund	4,770,201	4,099,343	3,943,398	340,191	13,153,133
Fixed income securities	16,833,205	14,465,868	13,915,561	13,859,245	59,073,879
Common stock	11,064,473	9,508,421	9,146,704	--	29,719,598
Domestic equity funds	27,717,335	23,819,309	22,913,180	20,170,832	94,620,656
International equity funds	23,314,066	20,035,293	19,273,115	1,678,427	64,300,901
Hedge funds	5,422,201	4,659,650	4,482,389	--	14,564,240
Private equity funds	10,189,517	8,756,514	8,423,401	866,278	28,235,710
Real estate funds	7,102,470	6,103,615	5,871,422	3,590,785	22,668,292
Total Assets	<u>108,337,900</u>	<u>93,101,800</u>	<u>89,560,048</u>	<u>40,523,164</u>	<u>331,522,912</u>
Liabilities					
Accounts payable and other accrued liabilities	63,693	54,736	52,654	174,936	346,019
Due to brokers for securities sold	744,335	639,656	615,322	17,405	2,016,718
Due to Town of Palm Beach	228,308	196,199	188,736	--	613,243
Total Liabilities	<u>1,036,336</u>	<u>890,591</u>	<u>856,712</u>	<u>192,341</u>	<u>2,975,980</u>
Net Position Restricted for Pension and Retiree Health Benefits	<u>\$ 107,301,564</u>	<u>\$ 92,211,209</u>	<u>\$ 88,703,336</u>	<u>\$ 40,330,823</u>	<u>\$ 328,546,932</u>

TOWN OF PALM BEACH, FLORIDA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	General Employees' Pension Trust Fund	Police Officers' Pension Trust Fund	Firefighters' Pension Trust Fund	OPEB Trust Fund	Total
Additions					
Contributions:					
Employer	\$ 5,489,209	\$ 5,161,524	\$ 6,434,814	\$ 429,858	\$ 17,515,405
Employee	367,687	377,048	477,538	1,205,551	2,427,824
Other	--	--	--	777,023	777,023
Total contributions	5,856,896	5,538,572	6,912,352	2,412,432	20,720,252
Investment income					
Net appreciation in fair value of investments	17,545,115	15,007,908	14,258,916	4,661,367	51,473,306
Interest and dividends	1,934,998	1,655,177	1,572,574	1,084,830	6,247,579
Other	6,307	5,394	5,124	--	16,825
Total investment income	19,486,420	16,668,479	15,836,614	5,746,197	57,737,710
Less: investment expense	(264,572)	(226,311)	(215,018)	(68,110)	(774,011)
Net investment income	19,221,848	16,442,168	15,621,596	5,678,087	56,963,699
Total Additions	<u>25,078,744</u>	<u>21,980,740</u>	<u>22,533,948</u>	<u>8,090,519</u>	<u>77,683,951</u>
Deductions					
Benefit payments	7,047,680	5,906,747	6,155,721	2,382,028	21,492,176
Share distributions	--	--	92,004	--	92,004
DROP distributions	834,280	910,843	754,996	--	2,500,119
Refunds of participants' contributions	49,982	89,548	109,400	--	248,930
Administrative expenses	125,206	107,099	101,755	101,008	435,068
Other	--	--	--	4,896	4,896
Total Deductions	<u>8,057,148</u>	<u>7,014,237</u>	<u>7,213,876</u>	<u>2,487,932</u>	<u>24,773,193</u>
Change in Net Position	17,021,596	14,966,503	15,320,072	5,602,587	52,910,758
Net Position Restricted for Pension Benefits and OPEB - Beginning of Year	<u>90,279,968</u>	<u>77,244,706</u>	<u>73,383,264</u>	<u>34,728,236</u>	<u>275,636,174</u>
Net Position Restricted for Pension Benefits and OPEB - End of Year	<u>\$ 107,301,564</u>	<u>\$ 92,211,209</u>	<u>\$ 88,703,336</u>	<u>\$ 40,330,823</u>	<u>\$ 328,546,932</u>

DEBT SERVICE REQUIREMENTS

TOWN OF PALM BEACH, FLORIDA

**SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS
PRINCIPAL AND INTEREST TO MATURITY**

SEPTEMBER 30, 2021

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	General Obligation Bonds Series 2021	Business Type Activities Revenue Bonds Series 2020	Total
2022	\$ 1,506,875	\$ 2,928,125	\$ 722,113	\$ 292,054	\$ 1,807,224	\$ 3,401,850	\$ 445,955	\$ 1,992,763	\$ 13,096,958
2023	1,511,875	2,928,750	721,013	287,627	1,806,474	3,402,100	446,655	1,992,950	13,097,444
2024	1,508,500	2,926,125	724,538	293,084	1,805,474	3,399,600	447,255	1,992,463	13,097,038
2025	1,506,750	2,930,000	722,688	293,365	1,809,162	3,399,350	447,755	1,996,244	13,105,313
2026	--	2,930,125	720,538	288,589	3,333,224	3,401,100	446,255	1,999,238	13,119,068
2027	--	2,926,500	713,888	288,754	3,342,099	3,399,600	449,255	1,996,500	13,116,596
2028	--	2,924,000	717,263	288,803	3,339,599	3,399,850	446,505	1,998,031	13,114,051
2029	--	2,927,250	714,513	293,677	3,330,912	3,401,600	448,255	2,003,719	13,119,925
2030	--	2,930,875	720,513	293,376	3,329,639	3,399,600	449,255	2,003,563	13,126,820
2031	--	2,924,875	715,263	292,959	3,329,416	3,398,850	449,505	2,007,563	13,118,429
2032	--	2,933,875	713,888	292,425	3,335,134	3,399,100	449,005	2,005,719	13,129,145
2033	--	2,943,400	723,263	291,775	3,342,058	3,400,100	447,505	2,008,031	13,156,132
2034	--	2,944,400	728,394	291,008	3,340,688	3,401,600	445,905	2,009,444	13,161,438
2035	--	2,936,900	732,644	295,067	3,345,488	3,398,000	449,205	2,014,900	13,172,203
2036	--	2,950,500	716,631	289,009	3,346,888	3,401,400	447,305	2,014,400	13,166,132
2037	--	2,945,000	722,081	292,834	3,345,888	3,401,400	445,305	2,017,944	13,170,452
2038	--	2,950,400	723,494	291,485	3,341,783	3,398,000	448,205	2,020,475	13,173,841
2039	--	2,951,400	728,838	290,019	3,349,324	3,401,200	445,905	2,021,994	13,188,679
2040	--	2,952,900	728,113	293,379	3,353,968	3,400,600	448,505	2,022,500	13,199,964
2041	--	--	--	--	3,354,938	3,401,200	445,715	--	7,201,853
2042	--	--	--	--	3,357,133	3,397,800	447,823	--	7,202,755
2043	--	--	--	--	3,356,228	3,400,400	449,528	--	7,206,155
2044	--	--	--	--	--	3,398,600	446,023	--	3,844,623
2045	--	--	--	--	--	3,397,400	447,413	--	3,844,813
2046	--	--	--	--	--	3,401,600	448,488	--	3,850,088
2047	--	--	--	--	--	3,400,800	449,350	--	3,850,150
Total	\$ 6,034,000	\$ 55,785,400	\$ 13,709,669	\$ 5,539,286	\$ 67,402,735	\$ 88,402,700	\$ 11,637,833	\$ 38,118,438	\$ 286,630,059

TOWN OF PALM BEACH, FLORIDA

**DEBT SERVICE REQUIREMENTS
PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2013**

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2022	5.000%	\$ 1,265,000	\$ 241,875	\$ 1,506,875	\$ 4,205,000
2023	5.000%	1,335,000	176,875	1,511,875	2,870,000
2024	5.000%	1,400,000	108,500	1,508,500	1,470,000
2025	5.000%	<u>1,470,000</u>	<u>36,750</u>	<u>1,506,750</u>	--
Total		<u>\$ 5,470,000</u>	<u>\$ 564,000</u>	<u>\$ 6,034,000</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016A

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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>\$ 38,125,000</u>	<u>\$ 17,660,400</u>	<u>\$ 55,785,400</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016B

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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	334,538	724,538	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	272,263	717,263	7,095,000
2029	5.000%	465,000	249,513	714,513	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	63,494	723,494	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>\$ 9,900,000</u>	<u>\$ 3,809,669</u>	<u>\$ 13,709,669</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019 (TAXABLE)

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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>\$ 48,285,000</u>	<u>\$ 19,117,735</u>	<u>\$ 67,402,735</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2019

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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%	<u>290,000</u>	<u>3,379</u>	<u>293,379</u>	--
Total		<u>\$ 4,475,000</u>	<u>\$ 1,064,286</u>	<u>\$ 5,539,286</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS GENERAL OBLIGATION BONDS, SERIES 2018

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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>\$ 53,320,000</u>	<u>\$ 35,082,700</u>	<u>\$ 88,402,700</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS GENERAL OBLIGATION BONDS, SERIES 2021

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
2022	2.000%	\$ 215,000	\$ 230,955	\$ 445,955	\$ 8,360,000
2023	2.000%	220,000	226,655	446,655	8,140,000
2024	2.000%	225,000	222,255	447,255	7,915,000
2025	5.000%	230,000	217,755	447,755	7,685,000
2026	5.000%	240,000	206,255	446,255	7,445,000
2027	5.000%	255,000	194,255	449,255	7,190,000
2028	5.000%	265,000	181,505	446,505	6,925,000
2029	5.000%	280,000	168,255	448,255	6,645,000
2030	5.000%	295,000	154,255	449,255	6,350,000
2031	5.000%	310,000	139,505	449,505	6,040,000
2032	2.000%	325,000	124,005	449,005	5,715,000
2033	2.000%	330,000	117,505	447,505	5,385,000
2034	2.000%	335,000	110,905	445,905	5,050,000
2035	2.000%	345,000	104,205	449,205	4,705,000
2036	2.000%	350,000	97,305	447,305	4,355,000
2037	2.000%	355,000	90,305	445,305	4,000,000
2038	2.000%	365,000	83,205	448,205	3,635,000
2039	2.000%	370,000	75,905	445,905	3,265,000
2040	2.000%	380,000	68,505	448,505	2,885,000
2041	2.050%	385,000	60,715	445,715	2,500,000
2042	2.050%	395,000	52,823	447,823	2,105,000
2043	2.050%	405,000	44,528	449,528	1,700,000
2044	2.100%	410,000	36,023	446,023	1,290,000
2045	2.100%	420,000	27,413	447,413	870,000
2046	2.100%	430,000	18,488	448,488	440,000
2047	2.125%	440,000	9,350	449,350	--
Total		<u>\$ 8,575,000</u>	<u>\$ 3,062,833</u>	<u>\$ 11,637,833</u>	

TOWN OF PALM BEACH, FLORIDA

DEBT SERVICE REQUIREMENTS PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	Rate	Principal	Interest	Total	Principal Balance Outstanding End of Year
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>\$ 7,118,438</u>	<u>\$ 38,118,438</u>	

STATISTICAL SECTION

Town of Palm Beach, Florida

Net Position by Component

Last Ten Fiscal Years

Accrual Basis of Accounting

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 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	\$ 52,511,662
Restricted	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	127,820,279
Unrestricted	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	25,928,414
Total governmental activities net position	\$ 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	\$ 206,260,355
Business-type activities										
Net investment in capital assets	\$ 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	\$ 12,153,252
Restricted	--	--	--	--	--	248,211	1,418,272	20,636	781,137	863,207
Unrestricted	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	13,477,784
Total business-type activities net position	\$ 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	\$ 26,494,243
Primary government										
Net investment in capital assets	\$ 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	\$ 64,664,914
Restricted	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	128,683,486
Unrestricted	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	39,406,198
Total primary government net position	\$ 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	\$ 232,754,598

Town of Palm Beach, Florida

Changes in Net Position

Last Ten Fiscal Years

Accrual Basis of Accounting

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 10,569,463	\$ 11,141,575	\$ 10,303,043	\$ 14,710,957	\$ 16,342,132	\$ 21,186,486	\$ 20,371,263	\$ 23,618,964	\$ 37,193,659	\$ 25,526,075
Public safety	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	23,391,138
Physical environment	17,471,174	18,157,640	18,044,387	21,525,593	23,361,401	27,174,801	35,572,597	33,599,598	38,977,270	37,117,556
Transportation	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	1,430,861
Economic Environment	331,806	189,158	196,888	232,490	248,223	307,619	287,730	296,528	327,464	329,765
Culture and recreation	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	3,662,242
Interest on long-term debt	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	5,751,587
Debt issue cost	--	--	330,638	--	--	--	--	--	--	--
Total governmental activities expenses	58,687,484	60,284,018	63,223,830	74,232,431	83,389,557	90,132,809	95,464,332	98,985,904	118,638,166	97,209,224
Business-type activities:										
Town docks	--	--	--	--	--	--	--	1,234,240	988,621	1,738,328
Golf course	--	--	--	--	--	--	--	2,309,136	2,196,475	2,001,206
Leisure services	3,582,227	3,749,068	4,066,532	4,432,739	4,931,600	4,889,532	5,146,773	--	--	--
Building Enterprise	--	--	--	--	--	--	--	--	--	4,924,286
Interest on long-term debt	--	--	--	--	--	--	--	--	497,229	699,360
Total business-type activities expenses	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	9,365,180
Total primary government expenses	\$ 62,269,711	\$ 64,033,086	\$ 67,290,362	\$ 78,665,170	\$ 88,321,157	\$ 95,022,341	\$ 100,611,105	\$ 102,529,280	\$ 122,320,491	\$ 106,572,404
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 11,513,238
Public safety	3,107,463	2,971,320	3,441,046	2,810,616	3,012,132	2,123,886	2,465,185	3,205,143	3,588,914	3,983,249
Physical environment	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	1,406,497
Transportation	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	2,728,460
Culture and recreation	--	--	--	--	--	--	--	377,538	739,378	1,148,175
Operating grants and contributions:										
General government	96,850	153,274	148,023	95,052	65,083	102,302	201,224	355,320	1,059,803	1,013,367
Public safety	148,133	199,641	217,125	443,902	212,299	684,874	387,517	867,824	65,273	456,490
Physical environment	5,000	30,000	8,080	302,474	2,569,518	5,040	149,604	8,806	--	5,960
Transportation	--	--	--	3,077	--	--	220,304	121,978	10,000	--
Economic Environment	--	--	--	--	--	--	--	--	1,080,655	--
Culture and recreation	881	2,338	3,708	10,574	3,819	59,542	6,348	9	--	10,002
Capital grants and contributions:										
General government	239,000	500	16,073	360,593	1,000,000	--	47,122	--	487,851	--
Public safety	304,651	155,592	106,020	114,740	106,303	9,467	18,368	161,177	--	--
Physical environment	35,321	83,454	520,770	377,689	759,024	1,107,657	13,327,684	516,572	1,771,380	17,735,711
Transportation	--	--	--	--	--	--	--	--	--	1,405,500
Economic Environment	--	--	--	--	--	--	--	--	5,000	--
Culture and recreation	187,634	--	--	213,500	350,000	2,021,868	5,067	3,021,735	3,339,646	298,521
Total governmental activities program revenues	13,329,849	13,849,194	15,386,776	18,671,096	21,169,618	16,855,303	120,066,739	25,160,712	35,454,788	41,710,170
Business-type activities:										
Charges for services:										
Town docks	--	--	--	--	--	--	--	4,116,852	5,429,988	1,928,332
Golf course	--	--	--	--	--	--	--	2,455,266	2,332,430	3,650,560
Leisure services	4,383,799	4,555,849	5,278,444	5,809,804	6,110,187	6,332,330	6,868,410	--	--	--
Building Enterprise	--	--	--	--	--	--	--	--	--	10,741,651
Operating grants and contributions	--	--	--	--	--	--	--	--	--	--
Capital grants and contributions	3,000	1,835,801	--	25,000	--	132,530	1,761,358	--	--	--
Total business-type activities program revenues	4,386,799	6,391,650	5,278,444	5,834,804	6,110,187	6,464,860	8,629,768	6,572,118	7,762,418	16,320,543
Total primary government program revenues	\$ 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	\$ 58,030,713
Net (expense)/revenue										
Governmental activities	\$ (45,357,635)	\$ (46,434,824)	\$ (47,837,054)	\$ (55,561,335)	\$ (62,219,939)	\$ (73,277,506)	\$ 24,622,407	\$ (73,825,192)	\$ (83,183,378)	\$ (55,499,054)
Business-type activities	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	6,957,363
Total primary government net expense	\$ (44,553,063)	\$ (43,792,242)	\$ (46,625,142)	\$ (54,159,270)	\$ (61,041,352)	\$ (71,702,178)	\$ 28,105,402	\$ (70,796,450)	\$ (79,103,285)	\$ (48,541,691)

Town of Palm Beach, Florida

Changes in Net Position (continued)

Last Ten Fiscal Years

Accrual Basis of Accounting

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 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	\$ 58,016,220
Local option gas tax	301,240	299,081	310,290	329,481	338,120	352,281	347,820	353,375	315,146	326,859
Infrastructure surtax	--	--	--	--	--	350,847	576,792	623,176	--	--
Franchise fees	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	2,267,996
Utility service taxes	4,954,671	5,098,715	5,463,267	5,538,660	5,591,219	5,695,690	5,795,378	5,945,986	6,052,180	6,125,995
Business tax receipts	669,095	666,788	702,711	682,428	723,649	713,710	771,499	773,039	813,903	805,710
Intergovernmental, unrestricted	838,855	875,467	939,801	945,915	980,977	958,373	987,807	1,023,012	1,580,805	1,778,259
Investment earnings	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	2,875,063
Miscellaneous	1,025,368	1,654,276	891,628	1,007,465	191,090	376,602	788,898	1,124,079	713,748	1,303,163
Insurance Recoveries	--	--	--	--	320,105	354,723	270,358	538,042	--	--
Gain on disposal of assets	--	--	--	--	--	--	--	--	--	92,045
Transfers	1,418,740	1,013,000	(207,700)	1,087,200	989,100	870,967	(3,816,737)	14,564,120	224,813	3,388,338
Total governmental activities	48,572,017	49,246,344	50,869,922	57,109,440	61,100,783	64,237,641	65,636,727	90,500,169	75,536,128	76,979,648
Business-type activities										
Investment earnings	28,718	1,840	14,615	17,024	65,492	40,651	63,516	473,895	268,115	37,658
Miscellaneous	--	--	--	4,168	--	--	--	--	--	--
Gain/(loss) on disposal of assets	--	--	--	--	--	--	--	--	--	--
Transfers	(924,238)	(1,013,000)	207,700	(1,087,200)	(989,100)	(870,967)	3,816,737	(14,564,120)	2,305	--
Total business-type activities	(895,520)	(1,011,160)	222,315	(1,066,008)	(923,608)	(830,316)	3,880,253	(14,090,225)	45,607	(3,388,338)
Total primary government	\$ 47,676,497	\$ 48,235,184	\$ 51,092,237	\$ 56,043,432	\$ 60,177,175	\$ 63,407,325	\$ 69,516,980	\$ 76,409,944	\$ 75,581,735	\$ 73,628,968
Changes in Net Position										
Governmental activities	\$ 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)	\$ 21,480,594
Business-type activities	(90,948)	1,631,422	1,434,227	336,057	254,979	745,012	7,363,248	(11,061,483)	4,125,700	3,606,683
Total primary government	\$ 3,123,434	\$ 4,442,942	\$ 4,467,095	\$ 1,884,162	\$ (864,177)	\$ (8,294,853)	\$ 97,622,382	\$ 5,613,494	\$ (3,521,550)	\$ 25,087,277

Town of Palm Beach, Florida

Fund Balances of Governmental Funds

Last Ten Fiscal Years

Modified Accrual Basis of Accounting

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Non Spendable:										
Non Spendable	\$ 527,146	\$ 534,374	\$ 520,247	\$ 510,044	\$ 487,341	\$ 385,786	\$ 425,502	\$ 396,466	\$ 365,478	\$ 425,020
Spendable:										
Restricted	--	--	--	--	--	--	--	--	--	--
Committed	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	2,791,672
Assigned	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	6,261,302
Unassigned	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	28,001,332
Total General Fund	\$ 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	\$ 37,479,326
All other governmental funds										
Non Spendable:										
Non Spendable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 483,144	\$ 6,501
Spendable:										
Restricted	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	67,691,812
Committed	--	--	--	--	--	--	--	--	--	--
Assigned	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	49,996,413
Unassigned	(455,669)	(961,325)	(2,004,706)	(1,538,223)	(1,864,970)	(3,578,081)	(2,515,068)	(2,236,544)	(1,907,418)	(1,031,376)
Total All Other Governmental Funds	\$ 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	\$ 116,663,350

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
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
2021	58,016,221	326,858	2,267,996	6,125,995	805,710	67,542,780

Change:

2012-2021

58.2%

8.5%

11.2%

23.2%

20.4%

51.3%

Town of Palm Beach, Florida
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 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	\$ 67,542,780
Fees and permits	5,880,327	6,959,778	7,401,315	10,020,118	9,422,858	9,339,708	11,126,361	11,126,361	9,010,686	1,693,234
Intergovernmental	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	1,778,259
Charges for services	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	7,176,166
Fines and forfeitures	1,106,676	1,530,917	1,924,183	1,115,240	1,185,547	799,768	1,068,792	916,035	780,975	940,000
Contributions	459,050	71,066	421,366	736,770	1,946,658	3,294,902	565,675	4,339,616	3,539,029	2,423,353
Investment earnings	704,692	212,594	626,295	1,184,939	857,219	738,997	4,296,845	6,969,546	5,786,543	2,884,175
Grant revenue	771,909	362,568	338,805	490,367	3,120,771	69,735	7,491,989	6,295,845	2,021,348	10,358,077
Special Assessments	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	9,448,989
Miscellaneous	1,011,340	692,198	663,967	177,606	291,461	506,948	783,431	1,263,621	713,748	1,303,163
Total revenues	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	105,548,196
Expenditures										
General government	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	8,776,140
Public safety	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	32,608,073
Physical environment	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	25,561,935
Transportation	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	1,027,931
Economic Environment	331,806	189,158	196,888	232,490	248,223	307,619	287,730	296,528	327,464	329,765
Culture and recreation	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	3,915,810
Non-departmental	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	7,434,622
Capital outlay	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	17,449,796
Debt service										
Principal	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	4,420,000
Interest and other fiscal charges	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	6,337,311
Bond issue costs	--	--	330,638	--	403,895	--	--	--	--	--
Payment to refunded bond escrow	--	--	--	--	622,861	--	--	--	--	--
Total expenditures	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	107,861,383
Revenues over (under) expenditures	(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)	(2,313,187)
Other financing sources (uses)										
Transfers in	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	19,690,846
Transfers out	(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)	(16,271,033)
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	9,198,896
Retirement of bonds/notes	--	--	--	--	--	--	--	--	--	--
Payment to refunded bond escrow	--	--	--	--	(58,007,630)	--	--	--	(52,802,290)	--
Total other financing sources (uses)	1,296,431	1,013,000	63,145,933	1,087,200	1,413,534	870,967	783,263	73,908,240	921,789	12,618,709
Net change in fund balances	\$ (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)	\$ 10,305,522
Debt service as a percentage of non-capital expenditures	10.67%	7.86%	10.39%	11.94%	12.24%	9.57%	9.40%	11.42%	12.56%	11.76%

Town of Palm Beach, Florida

Historic and Projected General Fund Non-Ad Valorem Revenues

Last Ten Fiscal Years Actual and Next Year Budgeted

	Actual FY2013	Actual FY2014	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Actual FY2021	Budget FY2022
Franchise Fees	\$ 2,036,065	\$ 2,172,540	\$ 2,168,171	\$ 2,132,019	\$ 2,305,715	\$ 2,249,067	\$ 2,226,940	\$ 2,176,527	\$ 2,267,996	\$ 2,310,733
Utility Service Tax	5,397,796	5,463,267	5,558,660	5,591,219	5,695,690	5,795,377	5,945,986	6,052,179	6,125,995	6,385,500
Business Tax Receipts	666,788	702,711	682,429	723,649	713,710	771,499	773,039	813,903	805,710	807,000
Building Permits (2)	6,500,256	6,919,361	9,508,851	8,791,344	6,490,797	8,739,628	9,892,112	7,826,548	11,084,334	6,854,200
Other License Fees & Permits	459,522	481,955	511,268	631,514	533,727	600,080	1,234,249	1,184,138	1,277,412	1,356,500
State Shared Revenue (1)	930,906	988,578	1,040,960	1,053,691	957,861	1,002,841	1,041,631	965,512	1,065,880	1,050,500
Local Shared Revenue	42,813	25,795	15,040	24,199	19,598	24,202	23,485	18,895	22,743	17,500
General Government	41,412	39,658	39,052	37,228	38,618	42,094	79,001	76,466	149,653	82,500
Public Safety	1,440,533	1,516,863	1,711,089	1,837,295	1,324,118	1,416,643	2,301,067	2,807,939	3,064,236	1,872,000
Physical Environment	1,264,060	1,226,434	1,192,087	1,179,500	1,277,199	1,177,602	1,175,710	1,101,088	1,099,683	1,167,000
Transportation	830,150	958,230	1,015,373	1,077,731	1,041,990	1,127,251	1,219,460	1,194,084	2,004,501	2,131,000
Fines & Forfeitures	1,530,787	1,924,183	1,099,526	1,174,837	799,768	1,068,444	904,076	780,976	750,060	861,000
Culture and Recreation	--	--	--	--	--	--	377,523	469,059	879,079	940,000
Investment Earnings	32,425	383,727	597,586	490,102	421,514	702,261	969,180	696,608	111,540	360,000
Rents & Royalties	69,606	42,749	57,599	37,919	34,892	34,840	38,290	47,139	66,504	71,500
Sale of Capital Assets	--	353,100	--	--	--	--	--	--	--	--
Miscellaneous Other	500,152	253,347	110,637	245,143	435,258	349,337	376,212	432,016	433,584	387,919
Marina Fund Revenue (3)	--	--	--	--	--	--	--	3,210,696	44,565	9,554,961
Total Non-Ad Valorem Revenues	\$ 21,743,271	\$ 23,452,498	\$ 25,308,328	\$ 25,027,390	\$ 22,090,455	\$ 25,101,164	\$ 28,577,961	\$ 29,853,773	\$ 31,253,474	\$ 36,209,813

(1) Excludes 8th cent motor fuel tax and fuel tax refund.

(2) Includes Building Permit Revenues that are accounted for in a separate Building Fund beginning in 2021. These funds are restricted and can only be used for building permit related expenses.

(3) Marina Fund Revenues are not restricted and are pledged to pay the debt service for the 2020 Revenue Note. Marina was closed for construction in 2021.

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. Building permit fees were reduced in FY2017 and FY2020. Building permit fees and all related expenses were moved to the Building Fund in FY2021. These fees are restricted for building permit related expenses per F.S. 553.

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.

Transportation

Revenues include parking meter and permit collections. In FY2021, parking meter fees were increased.

Fines and Forfeitures

Fines and penalties received from traffic violations, parking meter violations, right-of-way violations, and code compliance fines.

Culture and Recreation

In FY19, the Recreation Activities, which include adult and youth program fees and tennis fees, were transferred into the General Fund. These programs were previously included in the Recreation Enterprise Fund, which has been dissolved to separate out the Marina and Par 3 Golf Course into separate enterprise funds.

Contributions

Contributions represent donations by citizens and businesses for various Town projects.

Investment Earnings

Represents interest earnings on cash, cash equivalents, and investments.

Rents and Royalties

Represents revenue from the rental of public property, pay phone and vending machine commissions.

Sale of Capital Assets

Revenue represents proceeds from the sale of capital assets. Revenue represents proceeds from the sale of Town owned property, except where required to be applied in connection with related outstanding bonds.

Miscellaneous Other Revenue

Revenues include fees associated with charitable solicitations, a rebate for Town towing, State highway lighting maintenance, insurance proceeds for hurricane damage and other miscellaneous revenues.

Marina Fund Revenue

Marina Fund Revenues are included in Non-Ad Valorem Revenues beginning in FY20. The Town issued a Revenue Bond in FY20 for the reconstruction of the Town Marina. The Marina was closed from May of 2020 through November 2021 for construction. The FY22 budget reflects the revenues from the new leases for the Town Marina and other related income.

Outstanding Town Indebtedness

On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of \$8,900,539 over 23 years. The net present value savings is \$6,895,965 or 13.35%. The all-in true interest cost (TIC) for the 2016 issue was 2.75%. On October 17, 2019, the Town refunding the remaining \$4,660,000 of the 2010A bonds. The refunding achieved \$1,157,902 of net present value debt service savings or 25.39% of the refunded bonds par amount. The all-in true interest Cost (TIC) was 2.46%.

In 2013, the Town issued Public Improvement Revenue Bonds in a par amount of \$55,590,000. The proceeds of the bond were used for the second phase of the Town's Accelerated Capital Improvement Program (\$44,997,957) groin rehabilitation and seawall replacement (\$11,900,000) and the Town's portion of the Par 3 Clubhouse project (\$1,250,000). The all-in true interest cost (TIC) for the 2013 issue was 4.49%. In 2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of \$4,385,248 or 10.24%. The all-in true interest cost (TIC) for the 2019 refunding was 3.036%.

In 2020, the Town issued \$31,000,000 in Revenue Bond through CenterState Bank for the Marina Construction project. This bond is secured by non-ad valorem revenues. The rate on the bonds is 2.25%.

The voters approved a referendum on March 15, 2016, for the issuance of \$90,000,000 in General Obligation Bonds for the Underground Utility Project. The Town issued \$56,040,000 of the General Obligation Bonds in September 2018. The all-in true interest cost (TIC) for the 2018 series was 3.64%.

In 2021, the Town issued \$8,575,000 in General Obligation Bonds through Robert W. Baird & Co. Inc. for the Underground Utility Project. The all-in true interest cost (TIC) for the 2021 series was 2.02%.

The General Obligation Bonds shall be payable first from the Underground Utility Project Special Assessments and, to the extent the Underground Utility Project Special Assessments 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 and interest on the bonds as they become due and payable. The Town may apply other legally available sources of revenues to the payment of the Bonds.

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
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%
2021	22,466,173,359	1,767,335,280	--	453,694,015	(4,778,778,966)	19,908,423,688	2.9962	20,442,618,497	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 Fund	Debt Service	Total Direct	School District	Palm Beach County	Special Taxing Districts	Total All
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
2021	2.9962	0.0000	2.9962	7.0100	4.8124	1.6753	16.4939

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

September 30, 2021 and Nine Years Ago

Totals

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
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%
2021	60,141,114	57,966,306	96.38%	49,914	58,016,220	96.47%

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

Fiscal Year	Governmental Activities				Business-type Activities		Total		
	General Obligation Bonds	Revenue Refunding Bonds		Revenue Bonds/Notes	Capital Leases	Revenue Bonds/Notes	Primary Government	Percentage of Personal Income	Per Capita
2012	\$	--	\$	--	\$	--	\$ 69,517,815	6.78%	\$ 8,511
2013	--	--	--	--	--	--	68,137,765	6.64%	8,340
2014	--	--	--	--	--	--	125,139,203	11.85%	14,882
2015	--	--	--	--	--	--	123,042,406	12.19%	15,302
2016	--	--	--	--	--	--	125,798,878	14.83%	15,647
2017	--	--	--	--	--	--	122,721,163	14.55%	14,802
2018	--	--	--	--	184,492	--	119,397,705	12.99%	14,416
2019	59,620,815	--	--	--	139,939	--	175,719,172	19.03%	21,118
2020	58,372,706	--	--	--	105,915	31,000,000	206,052,925	17.34%	24,504
2021	66,265,622	--	--	--	47,718	31,000,000	209,831,007	16.06%	22,697

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:		Total	Percentage of Assessed Value of Taxable Property	Per Capita
		Amounts Available in Debt Service Fund	Amounts Available in Debt Service Fund			
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
2021	65,654,902	--	--	65,654,902	0.32%	7,102

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, 2021

	Total Outstanding	Percentage Applicable to Town of Palm Beach⁽¹⁾	Amount Applicable to Town of Palm Beach
Direct:			
Town of Palm Beach	\$ 178,831,007	100.00%	\$ 178,831,007
Overlapping:			
Palm Beach County	\$ 845,342,739	9.97%	84,309,581
Palm Beach County School District	1,512,264,000	9.97%	150,824,438
Total overlapping debt	2,357,606,739		235,134,019
Total direct and overlapping debt			
payable from ad valorem taxes	\$ 2,536,437,746	\$	413,965,026
Estimated population			9,245
Total direct and overlapping debt per capita		\$	44,777

⁽¹⁾ Based on 2021 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 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	\$ 1,022,130,925
Total net debt applicable to limit	--	--	--	--	--	--	--	59,620,815	58,372,706	65,654,902
Legal debt margin	\$ 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	\$ 956,476,023
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%	6.42%	5.97%	6.42%

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.

Town of Palm Beach, Florida

Pledged Revenue Coverage

Last Ten Fiscal Years

Fiscal Year	Non-Ad Valorem Revenue Available for Debt Coverage	Current Debt Service			Current Coverage
		Principal	Interest	Total	
2012	\$ 20,905,195	\$ 2,775,000	\$ 3,165,134	\$ 5,940,134	3.52
2013	21,743,271	1,290,000	3,111,294	4,401,294	4.94
2014	23,452,498	1,320,000	4,524,027	5,844,027	4.01
2015	25,308,328	2,260,000	5,722,457	7,982,457	3.17
2016	25,027,390	2,340,000	5,636,404	7,976,404	3.14
2017	22,090,455	2,445,000	4,664,860	7,109,860	3.11
2018	25,101,164	2,550,000	5,074,845	7,624,845	3.29
2019	28,577,961	2,670,000	4,962,945	7,632,945	3.74
2020	29,853,773	2,785,000	4,382,997	7,167,997	4.16
2021	31,253,474	3,380,000	4,602,797	7,982,797	3.92

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		Median Age ⁽²⁾	Education Level in		Unemployment Rate ⁽⁴⁾
		Personal Income	Income	Personal Income ⁽²⁾	Income		Years of Schooling	School Enrollment ⁽³⁾	
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%
2021	9,245		1,306,762,260		141,348	70.6	N/A	420	4.1%

Data Sources:

- (1) The population for 2020 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, 2021 and Nine Years Ago

Employer	2021			2012		
	Employees ⁽¹⁾	Rank	Percentage of Total Town Employment	Employees ⁽¹⁾	Rank	Percentage of Total Town Employment
Breakers Palm Beach Inc	1,535	1	19.53%	2,644	1	18.59%
Town of Palm Beach	345	2	4.39%	363	3	2.55%
Everglades Club	284	3	3.61%	360	4	2.53%
Mar-a-Lago Beach	195	4	2.48%			
Four Seasons	184	5	2.34%	420	2	2.95%
Bath & Tennis Club	142	6	1.81%	150	7	1.05%
John Hopkins University	129	7	1.64%			
Colony Palm Beach	122	8	1.55%			
Palm Beach Country Club	120	9	1.53%			
Palm Beach Day Academy	113	10	1.44%			
Gunster, Yoakley & Stewart				253	5	1.78%
Testa's				221	6	1.55%
Coldwell Banker/Century 21				144	8	1.01%
CSC Palm Beach LLP				140	9	0.98%
Charley's Crab				130	10	0.91%
Totals	3,169		40.32%	4,825		33.92%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	75.05	74.85	75.62	78.87	82.23	82.33	83.46	76.18	73.86	74.55
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	11.85	11.35	10.85	10.85	13.15	13.15	13.15	13.75	13.25	14.25
Police Officers	71.00	70.00	70.00	70.00	70.00	69.00	69.00	67.00	67.00	67.00
Firefighters	71.50	69.00	66.00	66.00	64.00	64.00	70.00	67.00	70.00	70.00
Civilian Police/Fire	46.25	47.25	45.25	45.25	45.25	46.25	45.75	45.75	46.60	42.60
Physical Environment										
Sanitation	37.06	38.05	38.23	38.23	38.23	38.22	38.18	37.01	37.00	36.02
Storm Sewer Maintenance	17.44	17.01	17.77	17.77	17.76	17.86	17.96	17.93	18.03	15.64
Transportation										
Roads and Streets	5.79	6.86	5.67	5.67	5.92	5.76	6.14	5.03	3.46	4.17
Culture and Recreation										
Recreation	25.71	18.58	18.55	26.04	27.55	25.30	25.23	25.59	32.03	20.34
Total	362.65	353.95	348.94	359.68	365.09	362.87	369.87	356.23	362.23	345.57

Town of Palm Beach, Florida
Operating Indicators by Function / Program
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Police										
Physical arrests	1,404	1,985	1,718	1,828	1,919	1,784	2,114	1,940	1,106	861
Parking violations	14,485	13,434	16,691	16,258	17,221	10,901	12,158	10,832	11,736	11,976
Traffic violations	3,529	3,266	2,708	2,874	3,028	2,671	2,636	2,590	1,952	1,246
Fire										
Number of fire calls	1,003	928	943	900	867	1,157	957	990	1,014	1,202
Number of EMS Calls	1,603	1,478	1,691	1,717	1,577	1,593	1,675	1,633	1,619	1,524
Physical Environment										
Sanitation										
Refuse collected (tons)	8,443	9,175	9,186	8,904	8,869	8,857	9,126	8,570	9,008	9,857
Recyclables collected (tons)	1,624	1,576	1,646	1,655	1,623	1,471	1,502	1,334	1,435	1,503
Transportation										
Roads and Streets										
Street resurfacing (miles)	17	5	0	0	3	0	0	2	2	2
Pot holes repaired	26	35	34	30	31	40	29	28	99	45
Culture and Recreation										
Recreation Department										
Youth athletic participants	3,209	2,097	1,723	2,365	1,967	2,133	1,516	838	178	4,446
Camp program participants	10,862	11,143	11,127	10,192	10,064	10,405	9,628	3,680	213	5,670
Youth enrichment participants	2,879	2,515	1,757	1,144	1,331	2,075	1,411	16	354	296
Adult Enrichment/Fitness participants	2,287	2,483	1,922	1,599	1,575	1,760	1,599	993	354	7,856
Special Events Offered	3	3	3	3	3	2	2	1	-	2
Special Events participants	1,250	1,225	1,290	1,190	1,200	1,240	1,300	250	631	529
Tennis Participants	27,474	24,746	25,961	26,712	26,618	26,525	26,824	20,752	18,624	21,397
Rounds of Golf	29,117	30,366	34,780	35,379	36,861	36,757	38,089	39,114	38,160	52,459
Range buckets sold	12,712	14,323	16,473	17,139	15,450	11,678	18,552	18,950	17,150	NA
Annual Marina Leases	69	68	70	72	75	77	78	73	-	-
Seasonal Marina Leases	8	8	11	11	8	5	-	-	65	-
Total transient vessels	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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	21	21	21	21	21	21	21	21	19	19
Fire										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Fire Trucks	7	7	7	6	6	5	4	4	4	4
ALS Rescue Vehicles	5	5	5	5	5	5	5	5	5	5
Physical Environment										
Sanitation										
Garbage Trucks	17	16	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	991	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	2	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	0	1	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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 30, 2022.

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
March 30, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE
UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR
GENERAL**

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

Report on Compliance for the Major Federal Program and State Project

We have audited the Town of Palm Beach, Florida (the "Town") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the *State of Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on the Town's major federal program and major state project for the fiscal year ended September 30, 2021. The Town's major federal program and major state project are 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 and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program and major state project 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") and Chapter 10.550, Rules of the Auditor General ("Chapter 10.550"). Those standards, the Uniform Guidance, and Chapter 10.550, 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 or state project 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 the major federal program and state project. However, our audit does not provide a legal determination of the Town's compliance

Opinion on Major Federal Program and State Project

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 and state project for the fiscal year ended September 30, 2021.

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 and state project 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 major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, 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 federal program or state project 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 or state project 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 or state project 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 and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

Marcum LLP

West Palm Beach, FL
March 30, 2022

TOWN OF PALM BEACH, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Federal/State Agency, Pass-through Entity Federal Program/State Project	ALN/CSFA No.	Contract/ Grant No.	Total Expenditures
<u>United States Department of Homeland Security</u>			
Indirect Programs:			
Passed through Florida Division of Emergency Management - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4337	\$ 9,254,384
Passed through State of Florida, Division of Emergency Management - Hazard Mitigation Grant Program	97.039	H0374	246,740
Passed through Palm Beach County - Presidential Residence Protection Security Grant	97.134	EMW-2019-GR-00037-S01	12,210
Total United States Department of Homeland Security			<u>9,513,334</u>
<u>United States Department of Justice</u>			
Direct Programs:			
Bulletproof Vest Partnership Program 2020	16.607	N/A	2,765
Bulletproof Vest Partnership Program 2021	16.607	N/A	635
Total United States Department of Justice			<u>3,400</u>
Total Expenditures of Federal Awards			<u>\$ 9,516,734</u>
<u>Florida Department of Environmental Protection</u>			
Direct Project:			
Beach Management Funding Assistance Program	37.003	21PB3, 21PB6, 21PB9	\$ 4,466,381
Total Florida Department of Environmental Protection			<u>4,466,381</u>
<u>Florida Department of Financial Services</u>			
Direct Project:			
Fire Decontamination Equipment Grant Project	43.013	N/A	3,780
Total Florida Department of Financial Services			<u>3,780</u>
<u>Total Florida Department of Health</u>			
Indirect Project:			
Passed through Palm Beach County - Powerload Cot System	64.005	N/A	21,849
Total Florida Department of Health			<u>21,849</u>
Total Expenditures of State Financial Assistance			<u>\$ 4,492,010</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 14,008,744</u>

Notes: No amounts provided to subrecipients.

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

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
AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the “Schedule”) presents the expenditure activity of all federal awards and state financial assistance of the Town of Palm Beach, Florida (the “Town”) for the fiscal year ended September 30, 2021. 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) and Chapter 10.550, Rules of Auditor General. 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 and the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Town has elected not 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, 2021

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 X No

Significant deficiency(ies) identified not considered to be material weakness(es)?

___ Yes X None reported

Non-compliance material to financial statements noted?

___ Yes X No

Federal Awards and State Financial Assistance

Internal control over major programs and projects:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified not considered to be material weakness?

___ Yes X None reported

Type of auditors' report issued on compliance for major program and project:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General?

___ Yes X No

Identification of the major program and project:

Federal Program

ALN

United States Department of Homeland Security - Passed through State of Florida, Division of Emergency Management - Disaster Relief Funding, Hurricane Irma

97.036

State Project

CSFA No.

Beach Management Funding Assistance Program

37.003

Dollar threshold used to distinguish between Type A and Type B federal programs:

\$750,000

Dollar threshold used to distinguish between Type A and Type B state projects:

\$750,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?

___ Yes X No

TOWN OF PALM BEACH, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

**SECTION III – FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FINDINGS AND QUESTIONED COSTS**

None.

TOWN OF PALM BEACH, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

**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, 2021, and have issued our report thereon dated March 30, 2022.

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 and State Project; Report on Internal Control over Compliance; Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; Summary Schedule of Prior Audit Findings; 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 schedules, which are dated March 30, 2022, 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 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. The Town included the following blended component units: Town of Palm Beach Retirement System and Other Postemployment Benefit Plan.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town 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 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 other granting agencies, the Honorable Mayor, Town Council, and applicable management of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Marcum LLP

West Palm Beach, FL
March 30, 2022

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO
SECTION 218.415, FLORIDA STATUTES**

To the Honorable Mayor and Members of the Town Council
Town of Palm Beach, Florida

We have examined the Town of Palm Beach, Florida (the "Town") compliance with Section 218.415, Florida Statutes, Local Government Investment Policies, for the fiscal year ended September 30, 2021. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with Section 218.415, Florida Statutes for the fiscal year ended September 30, 2021.

This report is intended solely to describe our testing of compliance with Section 218.415, Florida Statutes and it is not suitable for any other purpose.

Marcum LLP

West Palm Beach, FL
March 30, 2022

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - New Business

Agenda Title

Review of a Stop Work Order Due to Three Strike Rule at 257 West Indies Drive

Presenter

Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- ▣ **Memorandum Dated March 22, 2022 from Wayne Bergman, Director of Planning, Zoning and Building**
- ▣ **Backup to 257 West Indies Drive Stop Work Order**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

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

Re: 257 West Indies Drive – Third Strike & Stop Work Order

Date: March 22, 2022

FYI - This Memo is provided as Information Only to the Town Council

As you know, the Town has a “Three Strike Rule” for construction parking and construction site management. The regulations and process are found in the Town’s “Department of Public Works, Engineering Division, Standards Applicable to Public Rights-of-Way and Easements Within the Town of Palm Beach” (commonly called the Right-of Way-Manual), dated May 1994, as revised through January 12, 2022. Chapter XII, Miscellaneous Provisions, contains the details of the Three Strike rules. The regulations spell out the process in which contractors can secure parking permits, the fees for various violations, and the process that must occur once a contractor receives Three Strikes – three different sets of tickets for construction violations. The applicable pages of the Right of Way Manual are attached.

257 West Indies Drive recently reached the level of Three Strikes for construction violations. The first ticket was written for vehicle parking violations on October 22, 2021 by Public Works. The second ticket was written for a vehicle parking violations on November 18, 2021 by Public Works. At that time, the Town issued a courtesy Warning Notice to the contractor, Willoughby Construction LLC, advising them of the issue, and describing the actions that would be taken by the parties if there is a Third Strike. Copy of the courtesy letter is attached. The third ticket was written for Saturday work on March 5, 2022, by Code Enforcement, a division of the Police Department. Copies of all tickets are attached. The Pending Stop Work Order Notice (attached) was sent to the contractor March 10, 2022.

The regulations allow the violator to appeal the ticket(s). In this case, since the last ticket was issued by Code Enforcement, the appeal was filed to Police Chief Nick Caristo, by letter dated March 15, 2022. The appeal was filed in accordance with the time allowed under the code (filed within seven (7) days). The regulations required Chief Caristo to hear / review the appeal (if filed) and render a ruling. Chief Caristo found in favor of the Town, and therefore upheld the third ticket (Third Strike). This decision occurred on March 16, 2022. The Planning, Zoning & Building Department issued a STOP WORK ORDER for the entire construction project on March 18, 2022.

The contractor has paid all fines and fees at this time.

The Town Council's process for this matter is contained within the Public Works "Right of Way Manual", as follows:

"When the Town Council receives a written request to lift a stop work order the Town Council shall have the power to admonish the contractor; take such action as deemed necessary to effect the stop work order on a permanent basis by nullifying the existing building permit; cause the contractor and/or property owner to enter into a binding agreement to memorialize the understandings between the Town and the contractor and/or property owner relative to all conditions placed upon the lifting of the stop work order, if applicable; establish penalties for future right-of-way violations the amount for which shall be in the sole discretion of the Town Council; collect the "3 strike" fine, plus payment of any outstanding right-of-way fines and accumulated interest, as referenced herein below and to prohibit the issuance of any additional right-of way permits for the duration of the work in question.

The fine for a third (3rd) and each subsequent strike shall be \$500 plus payment of any outstanding right of-way fines and accumulated interest unless the Town Council chooses to invoke the use of a binding agreement memorializing a penalty structure to be paid to the Town for all future right-of-way violations in excess of three (3) to be paid in accordance with the terms and conditions of the binding agreement between the Town and the contractor and/or property owner. All fines and penalties shall be paid in full prior to issuance of a Certificate of Occupancy for the construction associated with the activity that generated the fines, penalties, and interest."

Any motion to resolve this matter should include "waiving the third strike" and "granting the ability for the contractor to apply for future right of way permits".

Attachments: Copies of the three citations
Copy of the Courtesy Notice
Copy of the Pending Stop Work Order Notice
Copy of the Appeal
Copy of Chief Caristo's decision regarding the appeal

WRB

Cc: Paul Brazil, Director of Public Works
Police Chief Nick Caristo



PW- 6338

**PUBLIC WORKS DEPARTMENT
(561) 838-5440****R.O.W. VIOLATION NOTICE**NAME: Willoughby Construction DATE: 10/22/21JOB ADDRESS: 257 West Indies

- ☐ Working in right-of-way without permit \$ 150 X _____ = _____
- ☐ Failure to have permit on job \$ 150 X _____ = _____
- ☒ Construction parking without permit* \$ 150 X 1 = \$150
1st = \$150 2nd = \$250 and thereafter = \$500
- ☐ Inadequate Maintenance of Traffic \$ 150 X _____ = _____
- ☐ Right-of-way littered by site dirt or debris \$ 150 X _____ = _____
- ☐ Failure to maintain safe sidewalk \$ 150 X _____ = _____
- ☐ Failure to carry-out permit terms/conditions \$ 150 X _____ = _____
- ☐ Storage of materials in right-of-way \$ 150 X _____ = _____
- ☐ Use of right-of-way as work area \$ 150 X _____ = _____
- ☐ Damage to infrastructure in right-of-way \$ 150 X _____ = _____
- ☐ Dewatering without a permit \$ 150 X _____ = _____
- ☐ Illegal discharges to Town sewers** \$ 500 X _____ = _____
- ☐ Other _____ \$ _____ X _____ = _____
- ☐ 2nd and added days of violation, double fine \$ _____ X _____ = _____

TOTAL FINE: _____

Total fine to be paid within 10 working days to: Town of Palm Beach, Finance Dept., PO Box 2029, Palm Beach, FL 33480, may also be paid in person at 360 S. County Road, Palm Beach, FL 33480. Please attach a copy of this violation with payment, check must reference violation number. No further permits will be issued until fine is paid. Should you wish to contest this violation call the Public Works Office at 561-838-5440.

* Parking violations are per vehicle per day. Parking placard must be displayed in vehicle.

** Fine plus clean-up cost.

*** Includes but not limited to:

Dumpster in Right of Way - \$100 per incident.

Right of Way restoration - \$30 per day until restored.

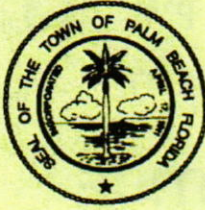
ISSUER _____

white/violator

yellow/PW

pink/issuer

Strike 1



1) Speedy Concrete Cutting
Box truck half in road

PW- 5678

PUBLIC WORKS DEPARTMENT
(561) 838-5440

R.O.W. VIOLATION NOTICE

NAME: Willoughby Const DATE: 11.18.21

JOB ADDRESS: 257 W Indies

- | | |
|--|--------------------------------|
| ☒ Working in right-of-way without permit | \$ 150 X <u>1</u> = <u>150</u> |
| ☐ Failure to have permit on job | \$ 150 X _____ = _____ |
| ☒ Construction parking without permit*
1 st = \$150 2 nd = \$250 and thereafter = \$500 | \$ 150 X <u>1</u> = <u>150</u> |
| ☒ Inadequate Maintenance of Traffic | \$ 150 X <u>1</u> = <u>150</u> |
| ☐ Right-of-way littered by site dirt or debris | \$ 150 X _____ = _____ |
| ☐ Failure to maintain safe sidewalk | \$ 150 X _____ = _____ |
| ☐ Failure to carry-out permit terms/conditions | \$ 150 X _____ = _____ |
| ☐ Storage of materials in right-of-way | \$ 150 X _____ = _____ |
| ☐ Use of right-of-way as work area | \$ 150 X _____ = _____ |
| ☐ Damage to infrastructure in right-of-way | \$ 150 X _____ = _____ |
| ☐ Dewatering without a permit | \$ 150 X _____ = _____ |
| ☐ Illegal discharges to Town sewers** | \$ 500 X _____ = _____ |
| ☐ Other _____ | \$ _____ X _____ = _____ |
| ☐ 2nd and added days of violation, double fine | \$ _____ X _____ = _____ |

2) Speedy Concrete Cutting
Parked in Road.

TOTAL FINE: 450

Total fine to be paid within 10 working days to: Town of Palm Beach, Finance Dept., PO Box 2029, Palm Beach, FL 33480, may also be paid in person at 360 S. County Road, Palm Beach, FL 33480. Please attach a copy of this violation with payment, check must reference violation number. No further permits will be issued until fine is paid. Should you wish to contest this violation call the Public Works Office at 561-838-5440.

* Parking violations are per vehicle per day. Parking placard must be displayed in vehicle.

** Fine plus clean-up cost.

*** Includes but not limited to:

Dumpster in Right of Way - \$100 per incident.

Right of Way restoration - \$30 per day until restored.

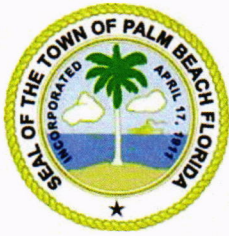
ISSUER: R. B.

white/violator

yellow/PW

pink/issuer

Strike 2



TOWN OF PALM BEACH

Planning, Zoning & Building Department

November 19, 2021

Via email: office@willoughbyconstruction.com

Willoughby Construction LLC
% Craig Willoughby
354 Toney Penna Dr, 1
Jupiter, FL 33458

Re: **Warning Notice** Construction Vehicle Parking Citations – 257 West Indies Drive, B-21-90720

On November 18, 2021 you received a second citation for violation of the “3-Strike Rule”, which regulates the number of construction-related vehicles that can be parked on Town streets in conjunction with building sites. These regulations are contained in the Town of Palm Beach Standards Applicable To Public Rights-Of-Way And Easements Within The Town Of Palm Beach and information regarding these regulations is attached to all construction permits issued to a job site. Specifically, when possible all vehicles should be parked on private property. Permits (up to three in number) can be approved when private parking availability is limited and sufficient spaces in the right-of-way are available.

If three parking citations are received, the Director of Public Works may notify the Planning, Zoning & Building Department of these violations, and request that a “**Stop Work**” order be issued as allowed by Section 18-204 of Town Code (referred to as the “3-strike” rule).

You have received parking citations on **two** separate occasions: November 18, 2021 (PW-5678 for 1 vehicle) and again on October 22, 2021 (PW-6338 for 1 vehicle).

This is to notify you that if you receive another citation, under the Town’s rules a “Stop Work” order will be issued by this Department. Please note that if a “Stop Work” order is issued by the Building Official, no work may be performed at the site under any permits issued by the Town of Palm Beach, until the Town Council determines if and under what conditions the work may proceed.

Your cooperation in observing the parking regulations of the Town will assist in ensuring that your job proceeds without disruption.

Sincerely,

Wayne Bergman

Wayne Berman
Director, Planning, Zoning & Building Department

cc: 257 W Indies Dr LLC, 368 Engle St, Englewood, NJ 07631
Jay Boodheshwar, Deputy Town Manager
H. Paul Brazil, Public Works Director
Nicholas Caristo, Police Chief
Benjamin Alma, Support Services Manager

Post Office Box 2029 * 360 South County Road * Palm Beach, FL 33480 * (561) 838-5430



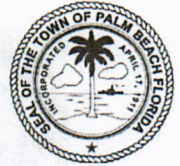
TOWN OF PALM BEACH

POLICE DEPARTMENT

Code Enforcement Unit

Notice of Violation

10216



Strike 3

Manuel Garcia

Respondent's Name

Willoughby Construction LLC

Name of Company/Resident/Business

561-744 0637

Property/Business Address

Respondent's Address

YOU ARE NOTIFIED that on Saturday, March 5, 2022 at 1030 hrs

a violation of Construction hours / working on Saturday doing framing

which violate the following Town of Palm Beach Code of Ordinances:

42-199

occurred at: 257 W Indies Dr Palm Beach FL 33480

YOUR OPTIONS ARE INDICATED BELOW:



1) YOU MAY ADMIT to the violation by making payment by mail or in person between the hours of 9:00 A.M. and 5:00 P.M., Monday through Friday, at the Town's Finance Department at 360 South County Road., Palm Beach, Florida 33480. NO LATER THAN 5:00 P.M. ON THE MONDAY BEFORE THE SCHEDULED HEARING NOTED BELOW. The fine amount is \$ 250.00

OR

YOU MAY ELECT TO APPEAR IN PERSON before the Code Enforcement Board on Thursday, April 21, 2022 at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080



2) THIS CASE WILL BE HEARD BEFORE THE CODE ENFORCEMENT BOARD on Thursday, _____ at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

I ACKNOWLEDGE RECEIPT OF THIS CODE ENFORCEMENT NOTICE OF VIOLATION

[Signature]

Signature of Respondent

This will be your only notice of the hearing. Failure to pay the fine or appear at the hearing will result in this matter being held in absentia. The maximum fine imposed may be \$250 for a first offense, \$500 for repeat offenses, or a maximum of \$5,000 if irreparable in nature, in addition to the administrative costs.

J Olivares / 0272

Code Enforcement/Police Officer - I.D.

3-5-22

Date

1037 hrs

Time

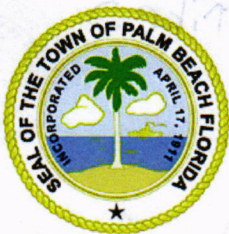
2022-064-071

Case/CAD #

I WISH TO ADMIT TO THE CHARGES, WAIVE MY RIGHT TO A HEARING AND PAY FINE.

[Signature]

Signature of Respondent



TOWN OF PALM BEACH

Planning, Zoning & Building Department

March 10, 2022

Willoughby Construction LLC
% Craig Willoughby
354 Toney Penna Dr. 1
Jupiter, FL 33458

Via email: office@willoughbyconstruction.com;
crentas@smithnyc.com; tdelbosco@smithnyc.com

Re: Construction Vehicle Parking Citations –257 West Indies Dr – WARNING OF **STOP WORK ORDER**

As you know, the Town of Palm Beach Standards Applicable To Public Rights-Of-Way And Easements Within The Town of Palm Beach regulates construction parking on public streets and construction site management. Attached to all construction permits issued to a job is information regarding these regulations. When possible, all vehicles should be parked on private property. Permits (up to three in number) can be approved when private parking availability is limited.

This letter is to serve as notice that on **three** separate occasions you have received violation notices/citations:

Strike 3	March 5, 2022 (NOV-10216 for Working on Saturday)
Strike 2	November 18, 2021 (PW-5678 for 1 vehicle)
Strike 1	October 22, 2021 (PW-6338 for 1 vehicle)

In addition to the fees that are due for these citations, Res. No 1-2022 assesses \$750.00 in fines that are now due.

Under the Town's rules (referred to as the "3-strike" rule), the Director of Public Works has notified the Planning, Zoning & Building Department of these violations, and requested that a "Stop Work" order be issued as allowed by Section 18-204 of Town Code.

An appeal to the Police Chief needs to be submitted in writing no later than March 15, 2022. If an appeal is denied or is not filed in a timely fashion, a "Stop Work" order will be issued by the Building Official effective the end of the working day March 15, 2022. After that date, no work may be performed at the site under any permits issued by the Town of Palm Beach.

All requests to lift a "Stop Work" order would need to be decided by the Town Council. The next Town Council meeting date is Tuesday, April 12, 2022. In order for this item to be considered at that meeting, you would need to submit a written request to me no later than Wednesday, April 6, 2022 prior to 5:00 PM.

Truly yours,

Wayne Bergman

Wayne Bergman
Director, Building Official

cc: 257 W Indies Dr LLC, 368 Engle St, Englewood, NJ 07631
J. Boodheshwar, Deputy Town Manager; H. Paul Brazil, Public Works Director; Nicholas Caristo, Police Chief;
Benjamin Alma, Parking and Code Enforcement Manager

Post Office Box 2029 * 360 South County Road * Palm Beach, FL 33480 * (561) 838-5430



March 15, 2022

VIA HAND DELIVERY AND EMAIL (ncaristo@palmbeachpolice.com)

Chief Nicholas Caristo
Town of Palm Beach Police Department
345 South County Road
Palm Beach, FL 33480

Re: Potential Stop Work Issue at 257 West Indies and Notice of Appeal

Chief Caristo,

Our firm represents Willoughby Construction. It was brought to our client's attention late last week that they may have a potential Stop Work issue at 257 West Indies. Enclosed are copies of the following:

- 1) October 22, 2021 PW-6638;
- 2) November 18, 2021 PW-5678; and
- 3) March 5, 2022 NOV-10216.

We would like to formally appeal the warning of stop work order notice dated March 10th, 2022, for 257 West Indies Dr. and plead for mercy and forgiveness of the violation notices/citations as noted therewith.

Strike 1: Violation notice PW-6338 was issued on October 22, 2021, because Wells Brother's Construction temporarily parked in right-of-way so they could safely unload steel & rebar needed for the renovation. Wells Brothers Construction would have unloaded in the driveway, but their truck and trailer were unable to safely maneuver through the tight security gate without causing property damage. The entire unloading process lasted no more than an hour.

There will be no further infractions in the future since all demolition has been completed and all major construction deliveries have been made.

Strike 2: Violation notice PW-5678 issued on November 18, 2021, because Speedy Concrete was unable to fit their truck and equipment within the small driveway. As a result, the front of the truck extended slightly past the curb into the right-of-way. Willoughby Construction Superintendent, Brian Crowley, constantly monitored traffic movement around the truck to ensure safe passage. At no time was Speedy Concrete's truck allowed to impede and/or pose a hazard to the flow of traffic.



There will be no further infractions in the future since all demolition and concrete cutting has been completed.

Upon receiving notice from Town of Palm Beach regarding our two strikes as noted above, Willoughby Construction immediately implemented the following measures:

- We re-educated our Trade Partners /and workers to ensure that they were aware of Willoughby Construction's and the Town of Palm Beach's policies with respect to parking within the right-of-way.
- We drafted an internal logistical plan for all staging and parking for the project.
- We secured off-site parking with One Parking, 222 Lakeview, Inc.
- We secured three (3) right-of-way construction parking permits.
- We purchased a 2022 Ford Transit Connect Van for shuttling on and off the island.
- We have dedicated a single employee, Constantino Arias Morales, to shuttle workers from their assigned parking to and from the job site.
- We have installed construction gates at the entrance to ensure that vehicles cannot extend into the right-of-way while parked.
- Lastly, we have dedicated an employee, Genry Novoa, to monitor and direct all construction traffic safely in and around the project site during normal construction hours.

Strike 3: Violation notice NOV-10216 for Working on Saturday issued on March 5, 2022. Willoughby Construction was unaware that an ordinance regarding "No Saturday Work" had been adopted and formally implemented into Law. Willoughby Construction never received any notice that work restrictions had been placed on our permit and the 3-Strike Rule that Willoughby signed and notarized at the issuance of the permit had been modified. Further, this violation occurred when the new rule was just recently enacted and it is our understanding that the Town of Palm Beach's policy during the transition period was to notify contractors of the new rule rather than to issue them a citation.

Willoughby Construction was operating under the previous rule that allowed interior Saturday, "Quiet Work", between the hours of 9:00 am – 5:00 pm. Every precaution was taken to be quiet, and the scope of work was limited to indoor activities. Personnel were scheduled to work from 9:00 am – 12:00 pm, installing minor A/C vent, cabinet, and speaker wood blocking. The use of a battery drill and saw was allowed in small durations for this scope of work.

Upon arrival of J Olivares, Town of Palm Beach Code Enforcement Police Officer, Willoughby Construction immediately stopped all work and secured the property. Willoughby Construction regrets that we unintentionally broke the 3-Strike Rule and apologize for having to consume your



time with this matter. Moving forward, Willoughby Construction will become more aware of all pending and existing rules for construction, and pledges to be more sensitive to the Town Palm Beach Residence.

Our client has taken all corrective actions necessary and that the application of the 3-strike rule would be unfairly prejudicial given the facts and circumstances surrounding the incidents and the immediate actions taken by our client to ensure that no further such violations occur. In short, our client has not willfully or habitually violated the Town of Palm Beach's ordinances in a manner that merits the application of the 3-strike rule and thereby appeals the Warning of Stop Work Order.

Respectfully,

s/Daniel A. Thomas

DANIEL A. THOMAS



TOWN OF PALM BEACH POLICE DEPARTMENT

DEDICATED TO EXCELLENCE



March 16, 2022

Mr. Daniel A. Thomas
Attorney for Willoughby Construction
505 South Flagler Drive, Suite 600
West Palm Beach, FL 33401

Re: Code Violations
257 West Indies

Dear Mr. Thomas,

I am in receipt of your appeal request on the behalf of Willoughby Construction.

Town Ordinance allows ten days after each violation to contest the violation.

PW Citation #6338 for construction parking issued on October 22, 2021. This citation was not contested and was paid in full.

PW Citation #5678 for construction parking issued on November 18, 2021. This was not contested; however, has not been paid.

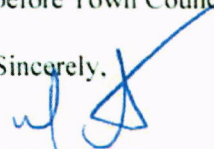
The third strike was a Notice of Violation, #10216, for construction hours outside the allowable hours permitted, was issued on March 05, 2022. As of March 15, 2022, this fine has not been paid.

Additionally, on November 18, 2021, Code Enforcement issued verbal warnings for Obstruction of Street Signs – Sec 106-1(3) and Obstruction of Right of Way – Sec. 106-1.

After thorough review of the Town Ordinance and the Town's Right-of Way Manual, along with the violations and the subsequent actions of the construction staff, the request for dismissal of the violations is denied.

With the recent changes in Town ordinances and the Town's commitment to strongly enforce construction site violations, I have an obligation to ensure consistencies in the enforcement and appeal process. You may contact the Planning, Zoning, and Building Department for any next steps in appearing before Town Council or restarting work.

Sincerely,


Nicholas Caristo
Chief of Police

cc: Paul Brazil Public Works Director
Wayne Bergman, Planning Zoning Building Director

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - New Business

Agenda Title

Review of a Stop Work Order Due to Three Strike Rule at 756 Hi Mount Road.

Presenter

Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- ▣ **Memorandum Dated March 30, 2022 from Wayne Bergman, Director of Planning, Zoning and Building**
- ▣ **Backup to 756 Hi Mount Road Stop Work Order**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

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

Re: 756 Hi Mount Road – Third Strike & Stop Work Order

Date: March 30, 2022

FYI - This Memo is provided as Information Only to the Town Council

As you know, the Town has a “Three Strike Rule” for construction parking and construction site management. The regulations and process are found in the Town’s “Department of Public Works, Engineering Division, Standards Applicable to Public Rights-of-Way and Easements Within the Town of Palm Beach” (commonly called the Right-of Way-Manual), dated May 1994, as revised through January 12, 2022. Chapter XII, Miscellaneous Provisions, contains the details of the Three Strike rules. The regulations spell out the process in which contractors can secure parking permits, the fees for various violations, and the process that must occur once a contractor receives Three Strikes – three different sets of tickets for construction violations. The applicable pages of the Right of Way Manual are attached.

756 Hi Mount Road recently reached the level of Three Strikes for construction violations. The first violation was written for obstruction of the right of way, without a permit, on February 16, 2022 by Code Enforcement. The second violation was written for obstruction of the right of way, without a permit, on March 17, 2022 by Code Enforcement. The third violation was written the same day (March 17, 2022), by Code Enforcement, for the same offense. Copies of all violations are attached. The Pending Stop Work Order Notice (attached) was sent to the contractor March 23, 2022.

The regulations allow the violator to appeal the ticket(s). In this case, since the last violation was issued by Code Enforcement, the appeal was filed to Police Chief Nick Caristo, by letter dated March 29, 2022. The appeal was filed in accordance with the time allowed under the code (filed within seven (7) days). The regulations required Chief Caristo to hear / review the appeal (if filed) and render a ruling. Chief Caristo found in favor of the Town, and therefore upheld the third violation (Third Strike). This decision occurred on March 29, 2022. The Planning, Zoning & Building Department issued a STOP WORK ORDER for the entire construction project on March 30, 2022.

The contractor has paid all fines and fees at this time.

The Town Council's process for this matter is contained within the Public Works "Right of Way Manual", as follows:

"When the Town Council receives a written request to lift a stop work order the Town Council shall have the power to admonish the contractor; take such action as deemed necessary to effect the stop work order on a permanent basis by nullifying the existing building permit; cause the contractor and/or property owner to enter into a binding agreement to memorialize the understandings between the Town and the contractor and/or property owner relative to all conditions placed upon the lifting of the stop work order, if applicable; establish penalties for future right-of-way violations the amount for which shall be in the sole discretion of the Town Council; collect the "3 strike" fine, plus payment of any outstanding right-of-way fines and accumulated interest, as referenced herein below and to prohibit the issuance of any additional right-of way permits for the duration of the work in question.

The fine for a third (3rd) and each subsequent strike shall be \$500 plus payment of any outstanding right of-way fines and accumulated interest unless the Town Council chooses to invoke the use of a binding agreement memorializing a penalty structure to be paid to the Town for all future right-of-way violations in excess of three (3) to be paid in accordance with the terms and conditions of the binding agreement between the Town and the contractor and/or property owner. All fines and penalties shall be paid in full prior to issuance of a Certificate of Occupancy for the construction associated with the activity that generated the fines, penalties, and interest."

Any motion to resolve this matter should include "waiving the third strike" and "granting the ability for the contractor to apply for future right of way permits".

Attachments: Copies of the three violations
Copy of the Pending Stop Work Order Notice
Copy of the Appeal
Copy of Chief Caristo's decision regarding the appeal

WRB

Cc: Paul Brazil, Director of Public Works
Police Chief Nick Caristo



TOWN OF PALM BEACH

POLICE DEPARTMENT

Code Enforcement Unit

Notice of Violation

10197



Robert Kraus
Respondent's Name

Alonso & Associates Inc
Name of Company/Resident/Business

Respondent's Address

Property/Business Address

YOU ARE NOTIFIED that on Wed. Feb. 16, 2022 at 1008 hrs
(day) (date) (time)

a violation of Obstruction of the right of way w/o permit.
(description of violation)

which violate the following Town of Palm Beach Code of Ordinances: 106-1
(chapter and section)

occurred at: 756 High Mount RD Palm Beach FL, 33480
(violation address)

YOUR OPTIONS ARE INDICATED BELOW:

- ☒ 1) YOU MAY ADMIT to the violation by making payment by mail or in person between the hours of 9:00 A.M. and 5:00 P.M., Monday through Friday, at the Town's Finance Department at 360 South County Road., Palm Beach, Florida 33480. **NO LATER THAN 5:00 P.M. ON THE MONDAY BEFORE THE SCHEDULED HEARING NOTED BELOW.** The fine amount is \$ 125.00

OR

YOU MAY ELECT TO APPEAR IN PERSON before the Code Enforcement Board on Friday
March 18, 2022 at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

- ☐ 2) THIS CASE WILL BE HEARD BEFORE THE CODE ENFORCEMENT BOARD on Thursday,
_____ at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

I ACKNOWLEDGE RECEIPT OF THIS CODE ENFORCEMENT NOTICE OF VIOLATION

[Signature]
Signature of Respondent

This will be your only notice of the hearing. Failure to pay the fine or appear at the hearing will result in this matter being held in absentia. The maximum fine imposed may be \$250 for a first offense, \$500 for repeat offenses, or a maximum of \$5,000 if irreparable in nature, in addition to the administrative costs.

J. Felix / 9080
Code Enforcement/Police Officer - I.D.

2/16/2022
Date

10/0 hrs
Time

22-047-075
Case/CAD #

I WISH TO ADMIT TO THE CHARGES, WAIVE MY RIGHT TO A HEARING AND PAY FINE.

Signature of Respondent

TOWN OF PALM BEACH

10214



POLICE DEPARTMENT Code Enforcement Unit Notice of Violation

Robert Kraws

Respondent's Name

561-837-9820

Respondent's Address

Alonso & Associates Inc

Name of Company/Resident/Business

561 837 9820

Property/Business Address

YOU ARE NOTIFIED that on Thursday, March 17, 2022 at 1600 hrsa violation of Obstruction of the right of way w/o Permitwhich violate the following Town of Palm Beach Code of Ordinances: 106-1occurred at: 756 Hi Mount Rd Palm Beach FL, 33480

YOUR OPTIONS ARE INDICATED BELOW:

- ☒ 1) YOU MAY ADMIT to the violation by making payment by mail or in person between the hours of 9:00 A.M. and 5:00 P.M., Monday through Friday, at the Town's Finance Department at 360 South County Road., Palm Beach, Florida 33480. **NO LATER THAN 5:00 P.M. ON THE MONDAY BEFORE THE SCHEDULED HEARING NOTED BELOW.** The fine amount is \$ ~~250.00~~ 250.00 **OR** 2nd offense

YOU MAY ELECT TO APPEAR IN PERSON before the Code Enforcement Board on Thursday, April 21, 2022 at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

- ☐ 2) THIS CASE WILL BE HEARD BEFORE THE CODE ENFORCEMENT BOARD on Thursday, _____ at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

I ACKNOWLEDGE RECEIPT OF THIS CODE ENFORCEMENT NOTICE OF VIOLATION

Signature of Respondent

This will be your only notice of the hearing. Failure to pay the fine or appear at the hearing will result in this matter being held in absentia. The maximum fine imposed may be \$250 for a first offense, \$500 for repeat offenses, or a maximum of \$5,000 if irreparable in nature, in addition to the administrative costs.

J Olivares / 0272
Code Enforcement/Police Officer - I.D.3-17-22
Date1632 hrs
Time2022-076-149
Case/CAD #

I WISH TO ADMIT TO THE CHARGES. I WAIVE MY RIGHT TO A HEARING AND PAY FINE.

Signature of Respondent

WHITE - PD Case File

BLUE - PD Log

GREEN - Finance

CANARY - Respondent



TOWN OF PALM BEACH

POLICE DEPARTMENT

Code Enforcement Unit

Notice of Violation

10215



Robert Kraus

Respondent's Name

561 239 6738

Respondent's Address

Alonso & Associates

Name of Company/Resident/Business

561 837 9320

Property/Business Address

YOU ARE NOTIFIED that on Thursday, March 17, 2022 at 1710 hrs

a violation of Construction hours / working Pass 1700 hrs (5:00 pm)

which violate the following Town of Palm Beach Code of Ordinances: 42-199

occurred at: 756 Ht Mount Rd Palm Beach FL 33480

YOUR OPTIONS ARE INDICATED BELOW:

- ☒ 1) YOU MAY ADMIT to the violation by making payment by mail or in person between the hours of 9:00 A.M. and 5:00 P.M., Monday through Friday, at the Town's Finance Department at 360 South County Road., Palm Beach, Florida 33480. **NO LATER THAN 5:00 P.M. ON THE MONDAY BEFORE THE SCHEDULED HEARING NOTED BELOW.** The fine amount is \$ 250.00

OR

YOU MAY ELECT TO APPEAR IN PERSON before the Code Enforcement Board on Thursday, April 21, 2022 at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

- ☐ 2) THIS CASE WILL BE HEARD BEFORE THE CODE ENFORCEMENT BOARD on Thursday, _____ at 2 P.M. in the Town Council Chambers, Town Hall, located at 360 South County Road., Palm Beach, Florida 33480. For further information call 561/227-7080

I ACKNOWLEDGE RECEIPT OF THIS CODE ENFORCEMENT NOTICE OF VIOLATION

Signature of Respondent

This will be your only notice of the hearing. Failure to pay the fine or appear at the hearing will result in this matter being held in absentia. The maximum fine imposed may be \$250 for a first offense, \$500 for repeat offenses, or a maximum of \$5,000 if irreparable in nature, in addition to the administrative costs.

J Olivares / 0272
Code Enforcement/Police Officer - I.D.

3-17-22
Date

1720 hrs
Time

2022-076-149
Case/CAD #

I WISH TO ADMIT TO THE CHARGES, WAIVE MY RIGHT TO A HEARING AND PAY FINE.

Signature of Respondent



TOWN OF PALM BEACH
Planning, Zoning & Building Department

March 23, 2022 Via email & mail: aalonso@alonsoandassociates.com; irucci@iruccilawgroup.com

Alonso & Associates Inc
% Rene Alonso
421 24th St
West Palm Beach, FL 33407

Re: Construction Parking & Construction Site Management Citations –756 Hi-Mount Rd, B-21-88268
STOP WORK ORDER PENDING

As you know, the Town of Palm Beach Standards Applicable To Public Rights-Of-Way And Easements Within The Town Of Palm Beach regulates the number of construction-related vehicles that can be parked on Town streets in conjunction with building project sites within the Town and other construction site matters. Attached to all construction permits issued to a job is information regarding these regulations.

This letter is to serve as notice that on three separate occasions you have received citations:

Strike 3 March 18, 2022 (NOV-10214 – Obstruction of Right-of-Way & PW-6406 – Fine for 2nd Strike, PW-6408 for third strike)

Strike 2 March 18, 2022 (NOV-10215 – Construction Hours, working past 5:00pm)

Strike 1 February 16, 2022 (NOV-10197 – Obstruction of Right-of-Way without a permit)

Per Town Resolution No. 001-2022, because you have received three strikes, a fine in the amount of \$500 is being imposed and is payable immediately to the Town of Palm Beach. This fine is in addition to all right-of-way fines referenced above (PW6408)

Therefore, under the Town's rules (referred to as the "3-strike" rule), the Chief of Police or the Director of Public Works has notified the Planning, Zoning & Building Department of these violations, and requested that a "Stop Work" order be issued as allowed by Section 18-204 of Town Code.

An appeal to the Chief of Police needs to be submitted in writing within seven (7) calendar days of the date of issuance of the citation. If an appeal is denied or is not filed in a timely fashion, a "Stop Work" order will be issued by the Building Official effective the end of the working day March 29, 2022. After that date, no work may be performed at the site under any permits issued by the Town of Palm Beach.

All requests to lift a "Stop Work" order would need to be decided by the Town Council. The next Town Council meeting date is Tuesday, April 12, 2022. In order for this item to be considered at that meeting, you would need to submit a written request to me no later than **Wednesday, April 6, 2022 prior to 5:00 PM.**

Sincerely,

Wayne Bergman

Wayne Berman
Director, Planning, Zoning & Building Department

cc: Hi Mount LLC, % Rucci Law Group, 10 Old Kings Hwy S, Darien, CT 06820
Jay Boodheshwar, Deputy Town Manager; H. Paul Brazil, Public Works Director; Nicholas Caristo, Police Chief; Benjamin Alma, Support Services Manager

Post Office Box 2029 * 360 South County Road * Palm Beach, FL 33480 * (561) 838-5430



March 29, 2022

Mr. Nicholas Caristo
Chief of Police, Town of Palm Beach
Via Email

Re: 756 Hi-Mount Rd. Citations

Dear Chief Caristo,

I am writing to you in an effort to respectfully appeal the "stop work order pending" due to the citations given to us on the construction site located at 756 Hi-Mount Road. See ROW Violation Notices attached (Strikes 2 and 3).

The following is a description of the three violations that were cited as the three strikes:

Strike I (alleged)

On Wednesday February 16th, 2022 we were given a citation for unloading re-bar where the only thing sticking into the street was part of the cab (Exhibit A). We have two (2) parking passes. We had no other cars parked on the street. This citation, we were told by Julian Felix, would not be a "strike" citation, but just a parking violation. And to that point, we never got a R.O.W Violation Notice advising us that this was "Strike One". In addition, we were told that they would not issue ROW permits on Hi-Mount, a fact that was never told to us when we got our building permit.

Strike II

On Thursday March 17th, 2022 we had a 250 yard concrete pour. This pour had to be done in one day because our slab is a "post-tensioned" slab and "must" be poured with no cold joints. We were struggling to pour within the "allowed working hours" of 9-5. In one instance we had two trucks that were emptying concrete in to the concrete pump. One was sticking out into the street approx 4 feet (Exhibit B). We were given a citation for this. Again we have 2 parking spaces and this would have been no more invasive than if we had a car parked in that spot. Also, I might add that in 25 concrete trucks that were there that day, this was the only incident where we had one stick out into the right of way. And, again we could not pull a ROW permit. We applied for one and it was denied.

Strike III

This was issued to us, also, on Thursday March 17th. While we are well aware of the 9-5 rule these extenuating circumstances of having "one single pour" for this post-tensioned slab required us to go past the 5pm curfew. Stopping the pour at 5:00 would have been devastating and the entire pour would have had to be jack hammered and removed. Of course, we never intended for this to go past 5pm. The inconvenience to the neighbor of going past the 5'o clock curfew would be minuscule compared to the inconvenience that would



have followed. This would have involved jack hammering and core cutting that entire slab from 9am to 5pm over the next 2 months.

When the Strike 3 R.O.W Violation Notice was sent to us on Wednesday March 24, you can imagine that we were dumbfounded since had no idea we had a "strike one".

We also feel that we are being harassed by our neighbor to the north. On Thursday the 17th, a police officer came to the site trailer and told us that we must have "pissed off" someone very powerful because his sergeant told him to drive by the site every hour. In addition, when our project manager asked the code enforcement officer (Mr. Felix) to be patient and explained to him the circumstances of this concrete pour, Mr. Felix told him that his boss has been calling him constantly regarding this job and that there was no way that he was "not" going to give us a violation. While I understand the pressures that a Palm Beach resident can put on code enforcement (I've been building in this town for 25 years) it should also be understood that the persons that we are building for are Palm Beach residents too. I think that strike 1 and 2 could have been avoided by a ROW permit that we could not get and in fact what we were asking for as reasons for a ROW permit were not very intrusive in the end - certainly not any more intrusive than the amount of large landscape trucks parked at the North end of Hi-Mount everyday (Exhibit C).

As to Strike 3, these were extenuating circumstances. While we didn't expect to go past the 5pm curfew, and as much planning that we did, the concrete company did not get off to a good start in the morning and things began to back up. As I explained above, we had no other option. For that we apologize.

In closing, I ask, respectfully, that you dismiss these strikes. We'll pay the fines and we will be better communicators in the future. We still have a long way to go. For example, another 250 yards of concrete for the second floor and the trusses, for this house, will have to be scheduled. All of which will require large equipment and careful planning. On the bright side, this will all happen after May 1. We ask that you please consider our request.

Sincerely,

Rene Alonso, President
Alonso & Associates
CGC017637



TOWN OF PALM BEACH POLICE DEPARTMENT

DEDICATED TO EXCELLENCE



March 29, 2022

Mr. Rene Alonso
Alonso & Associates
421 24th Street
West Palm Beach, FL 33407

Re: Code Violations
756 Hi-Mount Road

Dear Mr. Alonso,

I am in receipt of your appeal request for 756 Hi-Mount Road.

Town Ordinance allows ten days after each violation to contest the violation.

Notice of Violation #10197 for Obstruction of the Right-of-Way Without Permit was issued on February 16, 2022. This was not contested and was paid in full.

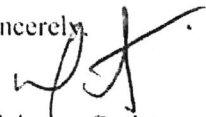
Your appeal for Notice of Violation #10214 for Obstruction of the Right-of-Way Without Permit issued on March 17, 2022 is denied.

Your appeal for the third strike for the Notice of Violation #10215 for construction hours outside the allowable hours permitted issued on March 17, 2022 is denied.

After thorough review of the Town Ordinance and the Town's Right-of Way Manual, along with the violations and the subsequent actions of the construction staff, the request for dismissal of the violations are denied.

With the recent changes in Town ordinances and the Town's commitment to strongly enforce construction site violations, I have an obligation to ensure consistencies in the enforcement and appeal process. You may contact the Planning, Zoning, and Building Department for any next steps in appearing before Town Council or restarting work.

Sincerely,


Nicholas Caristo
Chief of Police

cc: Paul Brazil Public Works Director
Wayne Bergman, Planning Zoning Building Director

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Regular Agenda - New Business

Agenda Title

Discussion Regarding Monoposts

Presenter

Kirk W. Blouin, Town Manager

ATTACHMENTS:

- ▣ **Memorandum Dated April 4, 2022, from Kirk Blouin, Town Manager**
- ▣ **Sec. 134-1472-Permitted uses and structures**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

From: Kirk W. Blouin, Town Manager

Re: Mono-posts on beaches

Date: April 4, 2022

GENERAL INFORMATION

The ability for landowners to place mono-posts on beaches is regulated by the Florida Department of Environmental Protection (FDEP). In the past, several homeowners and condominiums have contacted FDEP for permits to place these items on the beach.

Responsive to citizen complaints, Town Code Enforcement has cited a homeowner for the placement of these posts as a violation of our zoning code Sec. 134-1472, which is contained in the back up material. The Code allows for beach chairs and umbrellas but does not specifically prohibit the placement of the mono-posts. Therefore, I believe the Town has erred in the application of this code. I hold the opinion it is not likely to withstand the scrutiny of the courts' interpretation that Sec. 134-1472 specifically prohibits the placement of mono-post, especially considering the permitting and regulatory duties of FDEP concerning the placement of items on the beach. I cannot attest if the placement of these posts is within the rules set forth by FDEP, but it is my understanding that FDEP has not cited the landowner cited by Town Code Enforcement.

Municipalities are allowed to narrowly tailor ordinances to meet the needs of the community. FDEP has advised that other municipalities in the State have local laws and rules prohibiting mono-posts and ropes.

Staff is seeking guidance on whether the Town would desire to regulate the placement of the posts or other items.

Attachments

KB:js

Sec. 134-1472. - Permitted uses and structures.

The permitted uses and structures in the Beach Area district are as follows:

- (1) Swimming pools and associated appurtenances associated with a permitted use within 1,500 feet.
- (2) Beach chairs and umbrellas.
- (3) Seawalls, dune cross overs and stairs.
- (4) Special events as defined in section 106-256, and approved by the town.

(Ord. No. 17-2019, § 12, 6-12-19)

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Ordinances - Second Reading

Agenda Title

Proposed Ordinance to Amend Section 42-199 of the Town Code to Include Additional Days When Construction and Landscaping Work is Prohibited

ORDINANCE NO. 004-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 42 of the Town Code of Ordinances at Article V. Noise, Section 42-199, Hours for Construction Work at Subsection (B) Limited, to Provide Additional Limitations on Dates and Hours of Construction and Landscaping Work; 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 1, 2022, from Jay Boodheshwar, Deputy Town Manager**
- ▣ **Ordinance No. 004-2022**
- ▣ **Letter Dated March 29, 2022, from George G. Matthews**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Proposed Ordinance to Amend Section 42-199 of the Town Code to Include Additional Days When Construction and Landscaping Work is Prohibited
Ordinance No. 004-2022

Date: April 1, 2022

STAFF RECOMMENDATION

Staff recommends that Town Council adopt Ordinance No. 004-2022 on second reading, amending Section 43-199 of the Town Code, to include additional days when construction and landscaping work is prohibited.

GENERAL INFORMATION

At the March 8, 2022, Town Council meeting staff presented Ordinance No. 004-2022 for approval on the first reading. Said ordinance was inclusive of the following amendments.

1. Prohibit landscaping on the day after Thanksgiving (construction already prohibited).
2. Prohibit construction and landscaping the day before Thanksgiving.
3. Prohibit construction and landscaping on weekday observation dates for holidays that fall on a weekend.

After discussion, Council directed staff to modify Ordinance No. 004-2022 in preparation for the second and final reading to prohibit landscaping after Noon on the day before Noon the day before Thanksgiving instead of the entire day. Said amendment has been made and included in the attached. No other modifications were made.

TOWN ATTORNEY REVIEW

Ordinance No. 004-2022 was prepared by the Town Attorney and has been approved for legal form and sufficiency.

Attachment

cc: Carolyn Stone, Assistant Town Manager
Department Directors

ORDINANCE NO. 004-2022

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING CHAPTER 42 OF THE TOWN CODE OF ORDINANCES AT ARTICLE V. NOISE, SECTION 42-199, HOURS FOR CONSTRUCTION WORK AT SUBSECTION (b) LIMITED, TO PROVIDE ADDITIONAL LIMITATIONS ON DATES AND HOURS OF CONSTRUCTION AND LANDSCAPING WORK; 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 AS FOLLOWS:

Section 1. Chapter 42 of the Town Code of Ordinances is hereby amended at Article V, Section 42-199 to read as follows:

Sec. 42-199. Hours for construction work.

(a) *Definitions.* The following words, terms and phrases when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Construction work means work of a physical nature requiring a permit in accordance with the provisions of this Code and/or violates the conditions of section 42-198 and/or violates the conditions of this section, and/or causes excessive noise as defined by section 42-228.

(b) *Limited.* Beginning on the Monday preceding Thanksgiving, and during the months of December, January, February, March and April of each year, construction work not otherwise prohibited by section 42-198 or other work resulting in noise tending to disturb the people in the vicinity thereof shall not begin until the hour of 8:00 a.m., and shall cease at the hour of 5:00 p.m., except Saturdays, Sundays, observed Town holidays, **beginning at Noon on the day before Thanksgiving, and the day after Thanksgiving**, when all construction and lawn maintenance work is prohibited. In no event shall heavy equipment or other outdoor construction-related and lawn maintenance noise be permitted before 9:00 a.m. Beginning on May 1 until the Monday preceding Thanksgiving, work may commence at 8:00 a.m. and cease at the hour of 6:00 p.m., except Saturdays, Sundays, and Town observed holidays, when all construction and lawn maintenance work is restricted or prohibited. In no event shall heavy equipment or other outdoor construction-

related and lawn maintenance noise be permitted before 9:00 a.m. Construction work is permissible on Saturdays from May 1 through the Monday preceding Thanksgiving, but subject to the following restrictions: work shall not begin until the hour of 9:00 a.m. and shall cease at the hour of 5:00 p.m.; all work must be quiet in nature and limited to indoor activity, with the exception of quiet lawn maintenance work and tree trimming); material deliveries are prohibited in all cases unless the Building Official waives such restriction due to compelling circumstances; concrete pours and concrete sawing is prohibited unless the Building Official waives such restrictions due to compelling circumstances; and the razing of buildings is prohibited, with the exception of non-mechanized debris clean-up. The permitted hours for construction work in the C-WA zoning district shall be from 8:00 a.m. until 8:00 p.m. during the months commencing May 1 and ending October 31, except Sundays and legal holidays, when all construction work is prohibited. Workers are prohibited from arriving at construction and lawn maintenance sites prior to 7:30 a.m. and are restricted from conducting any kind of site activity prior to 8:00 a.m. during the weekdays. Workers are prohibited from arriving at construction and lawn maintenance sites prior to 8:30 a.m. and are restricted from conducting any kind of site activity prior to 9:00 a.m. on Saturdays, when limited work is permitted from May 1 through the Monday preceding Thanksgiving.

Section 2. 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 3. 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 4. Codification

This Ordinance shall be codified and made part of the official Code of Ordinances of the Town of Palm Beach.

Section 5. Effective Date

This Ordinance immediately, after its passage and approval, as provided by law.

PASSED AND ADOPTE in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 8th day of March, 2022, second reading and final adoption on this 12th day of April, 2022.

Danielle H. Moore, Mayor

, Town Council President

, Council President Pro Tem

, Town Council Member

, Town Council Member

Patricia Gayle-Gordon, Acting Town Clerk

, Town Council Member

GEORGE G. MATTHEWS

March 29, 2022

Mayor & Town Council
360 S. County Road
Palm Beach, FL 33480

Dear Mayor Moore & Town Council,

It has been brought to my attention that the town is trying to pass a law to be activated on Thanksgiving weekend that Garden Maintenance is not allowed on the island from Wednesday prior to Thanksgiving until the following Monday after Thanksgiving.

Given my experience with my lawn I feel this would create a lot of lawn and garden problems.

In the recent past I have had issues with power outages over the weekends. With the power outage it triggers the Ground Fault Interrupter which turns off my sprinklers and as a result of lack of sprinklers the grass was burnt.

I feel this law would cause a huge problem with many lawns and gardens.

Most of the town has buildings and homes that have gardens certainly more beautiful than mine, and while my yard is simple compared to many, some of the larger residences require maintenance far more than your proposed rule. Should you pass this regulation, our Towns beautiful landscape and gardens will suffer. I strongly suggest that you avoid the possibility of creating a situation where lawns and gardens throughout the Town will suffer.

It's a pretty place, let's keep it that way.

Sincerely and respectfully,



George G. Matthews
Past Town Councilman & President

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Ordinances - Second Reading

Agenda Title

Proposed Ordinance to Amend Chapter 106, Article VII of the Town Code to Include Additional Restrictions Regarding Use of Public Properties for Private Special Events

ORDINANCE NO. 005-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 106 Streets, Sidewalks and Other Public Places at Article VII, Special Events on Public Property at Division 1-, Generally, Section 106-257, Titled Regulations Relating To Special Event; at Division 2-Permit, Section 106-281-Required; at Section 106-282-Application and at Section 106-283-Standards for Issuance in the Manner and Form Set Forth Below; Providing for Severability; Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Presenter

Jay Boodheshwar, Deputy Town Manager

ATTACHMENTS:

- ▣ **Ordinance No. 005-2022**

ORDINANCE NO. 005-2022

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA AMENDING CHAPTER 106 STREETS, SIDEWALKS AND OTHER PUBLIC PLACES AT ARTICLE VII, SPECIAL EVENTS ON PUBLIC PROPERTY AT DIVISION 1-, GENERALLY, SECTION 106-257, TITLED REGULATIONS RELATING TO SPECIAL EVENT; AT DIVISION 2-PERMIT, SECTION 106-281-REQUIRED; AT SECTION 106-282-APPLICATION AND AT SECTION 106-283-STANDARDS FOR ISSUANCE IN THE MANNER AND FORM SET FORTH BELOW; 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. Chapter 106 of the Town Code of Ordinances titled Streets, Sidewalks And Other Public Places, is hereby amended at Article VII, Special Events on Public Property, at Division 1, Generally, Section 106-257-Regulations Relating To Special Event; at Division 2, Permit, Section 106-281-Required at Section 106-282-Application and at Section 106-283 – Standard For Issuance, to read as follows:

***ARTICLE VII. SPECIAL EVENTS ON PUBLIC PROPERTY
DIVISION 1. GENERALLY***

Sec. 106-257. Regulations relating to special event.

The following regulations shall apply to all special events held within the town:

- (1) There shall be held at the location requested no more than one special event ~~on any given~~ day per month, without priority for any particular date, to be granted to the first person to submit a completed application designating that day. The town reserves the right to limit use of public spaces at any time to prevent overuse and/or adverse impacts to adjacent neighborhoods.
- (2) The maximum total duration of each special event and the assembly thereof shall be five hours.
- (3) Any signs, props or displays used in conjunction with the special event must be removed immediately after the time permitted for the special event has expired.
- (4) The use of banners, flags (other than flags of official governmental bodies), streamers, balloons or any similar devices, in connection with the event, shall be prohibited.
- (5) The use of decorated vehicles and trailers in connection with the event is prohibited.
- (6) The granting of a special event permit under this article shall not require the complete blockading of streets or intersections to vehicular traffic, and the town shall be empowered to apportion such streets and intersections for simultaneous use by special event participants and vehicular and pedestrian traffic.

- (7) The concentration of persons and/or vehicles at the special event will not interfere unduly with proper fire and police protection of, or ambulance service to, areas contiguous to the assembly area or other areas of the town.
- (8) There are sufficient parking places near to the site of the special event to accommodate the approximate number of automobiles reasonably expected to be driven to the special event.
- (9) The event is not otherwise in violation of ordinances or regulations of the town or the state or of federal law.

DIVISION 2. PERMIT

Sec. 106-281. Required.

No person shall engage in, participate in, aid, form or start any special event unless a special event permit shall have first been obtained from the town manager or his/her designee. No permit shall be required and none of the limitations above shall apply for special events officially sponsored by the town government and/or approved by the town council, nor shall the regulations set forth in this division 2 apply to such special events.

Sec. 106-282. Application.

- (a) *Required.* A person seeking issuance of a special event permit shall file an application with the town clerk's office on forms provided by the town.
- (b) *Filing.* A completed application for a special event permit, providing all information required herein, shall be filed with the town clerk's office not less than 45 days (or a shorter period of time as deemed appropriate at the discretion of the town manager) and not more than nine months for residents and ~~seven~~four months for non-residents before the date on which it is proposed to conduct the special event.
- (c) *Contents.* The application for a special event permit shall set forth the following information:
 - (1) The name, address and telephone number of the person seeking to conduct such a special event.
 - (2) The purpose of the special event.
 - (3) If the special event is proposed to be conducted for, on behalf of, or by an organization, the name, address and telephone number of the headquarters of the organization, and of the authorized and responsible heads of such organization.
 - (4) The date on which the special event is to be conducted.
 - (5) The exact hours the special event is to be conducted.
 - (6) The name or type of event.
 - (7) The exact location of the event.
 - (8) The approximate number of participants and spectators.
 - (9) A detailed description of the activity or activities, including whether or not the event requires support facilities such as traffic control, parking volume, crowd control.
 - (10) The name of the applicant's insurance company for the event and proof of insurance. The town shall be named as additional insured on a policy of liability insurance in an amount not less than \$1,000,000.00. The Town of Palm Beach reserves the right to require

additional coverages and limits based upon the particular special event proposed by the applicant. If the special event applicant maintains higher limits than the minimums shown below, the town requires and shall be entitled to coverage for the higher limits maintained by the applicant.

- (11) The signature of the applicant.
 - (12) The name, address and telephone number of the person who will be responsible for the conduct of the special event (i.e., special event chair).
 - (13) Provisions for cleanup after conclusion of the special event. The applicant shall be responsible for costs of complete and immediate cleanup.
- (d) *Fees.* The following fees in accordance with the fee schedule adopted by the town council by resolution as may be amended from time to time:
- a. An administrative processing fee;
 - b. A refundable damage deposit, if applicable;
 - c. A usage fee prepaid for the hours requested to hold the proposed special event, if applicable.

Sec. 106-283. Standards for issuance.

The town manager shall issue a special event permit, when from consideration of the application and from such other information as may otherwise be obtained, he/she finds that:

- (1) No other applicant has obtained a permit for the date requested.
- (2) The special event applicant has agreed in writing to abide by all provisions set forth in this article.
- (3) All required information is set forth in the application and is in accordance with all provisions set forth in this article.
- (4) The concentration of persons and vehicles at assembly points of the special event will not interfere with the proper fire and police protection of or ambulance services to areas contiguous to such assembly areas.
- (5) The conduct of such special event will not interfere with the movement of police and fire rescue vehicles and equipment en route to a fire or the movement of emergency medical services equipment en route to an emergency.
- (6) The special event is not being held for the purpose of advertising any product, goods or event, and shall not be held for private profit or fund raising, unless the applicant is a 501(c)3 non-profit, in which a charitable solicitation permit would also be required.
- (7) The conduct of the special event will not substantially interrupt the safe and orderly movement of pedestrian or vehicular traffic contiguous to the place of the special event.
- (8) The conduct of the special event will not result in damage to town-owned property or constitute a hazard to the safety of other persons within the immediate vicinity of the event.
- (9) No event is scheduled elsewhere in the town where the town's resources required for that event are so great that the deployment of resources for the proposed assembly would have an immediate and adverse effect upon the welfare and safety of persons and property.

- (10) An original certificate of insurance was supplied to the town naming the town as additional insured on a policy of liability insurance in an amount not less than \$1,000,000.00 or an amount higher based upon the particular special event proposed.

~~Applications for the use of Phipps Plaza Park shall receive town council approval prior to the issuance of a special events permit. Said requirement shall automatically expire after three years from the adoption of Ordinance 29-2019.~~

Applications for the use of Phipps Plaza Park, Memorial Park and Lake Drive Park shall not be accepted, as special event permits shall not be issued for the use of these properties for non-governmental events.

Applications for special events that involve leaving the primary event location (public or private properties) to utilize public sidewalks, streets and/or bike paths shall receive town council approval prior to the issuance of a special event permit and shall be subject to section 106-288.1.

Section 2. 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 3. 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 4. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 5. 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 8th day of March 2022, and for second and final reading on this 12th day of April 2022.

Danielle H. Moore, Mayor

, Town Council President

, Council President Pro Tem

, Town Council Member

, Town Council Member

, Town Council Member

ATTEST:

Patricia Gayle-Gordon, Acting Town Clerk

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Ordinances - First Reading

Agenda Title

Proposed Ordinance to Amend Chapter 2 Article X Section 2-636 of the Town Code to Modify the Responsibilities of the Shore Protection Board

ORDINANCE NO. 006-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Town Code of Ordinances at Chapter 2, Article X, Section 2-636, Shore Protection Board; Providing for Severability, Providing for Repeal of Ordinances in Conflict; Providing for Codification; Providing an Effective Date.

Presenter

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

ATTACHMENTS:

- ▣ **Memorandum dated March 22, 2022, from H. Paul Brazil, P.E., Director of Public Works**
- ▣ **Ordinance No. 006-2022**
- ▣ **Attachment 1 - Article X - Shore Protection Board - Red Line**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

TO: Mayor and Town Council

VIA: Kirk. W. Blouin, Town Manager

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

RE: Adoption of Shore Protection Board Ordinance
Ordinance No. 006-2022

DATE: March 22, 2022

STAFF RECOMMENDATION

Town staff requests that Town Council adopt Ordinance No. 006-2022 to revise Town Code of Ordinances, Chapter 2, Article X, Section 2-636, pertaining to the Shore Protection Board.

GENERAL INFORMATION

During the December 14, 2021 regular Town Council meeting, Council discussed the advisory capacity of the Shore Protection Board. Consistent with the comments made by Town Council, at the February 8, 2022 regular meeting, Town staff provided a red-lined draft of the revisions made by the Town Council. The scope had been adjusted to reflect the Board's refocused duties to include long term planning, public education, and assisting staff in applicable communication with the public. Budgeting, lobbying, and intergovernmental coordination have been stricken as they are responsibilities of the Mayor and Town Council.

Finally, other revisions suggested by staff included removing items that are no longer applicable as they were put in place to assist with the creation of the Board. No further comments to the red-lined draft were provided by Town Council, so staff has moved forward with drafting Ordinance No. 006-2022.

Attachment

cc: Shore Protection Board
Patricia Strayer, Town Engineer
Rob Weber, Coastal Program Manager
John C. Randolph, Town Attorney

ORDINANCE NO. 006-2022

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 2, ARTICLE X, SECTION 2-636, SHORE PROTECTION BOARD; PROVIDING FOR SEVERABILITY, PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE

Section 1. Chapter 2 Article X, Section 2-636-Shore Protection Board is amended as follows:

Article X. - Shore Protection Board^[14]

Sec. 2-636. - Shore protection board created; appointments; terms; qualifications; advisory function; requirements; officers; procedure.

(a)

Generally. A board of the Town to be known as the "Shore Protection Board" is hereby created; such board to be composed of seven members to be appointed by the Town Council. Members of the shore protection board shall hold office for three year terms. Any member who has served two full three year terms shall no longer be eligible for reappointment, however, a member may be reappointed by Town Council upon the expiration of one full year subsequent to their terms having expired. Members of the board shall be residents of the Town. If a vacancy shall occur other than by the expiration of a term, it may be filled by the Town Council for the unexpired term.

(b)

Removal provisions. All members of the shore protection board serve at the pleasure of the Town Council and may be removed from the board with or without cause. Members of the board shall be automatically removed for lack of attendance. Lack of attendance shall be defined as a failure to attend three regularly scheduled meetings in any one calendar year. Excused absence due to illness, a death in the family, religious holidays and requirements of legal process shall not constitute lack of attendance. The member shall notify the Town Manager's office in writing of the board member's intended absence at least seven business days prior to the regularly scheduled meeting. Failure to do so, absent an emergency which prevents timely notice, the absence will be unexcused. Excused absences shall be entered into the minutes of the next regularly scheduled meeting of the board after the absence. A member may petition the Town Council, in the event of extenuating circumstances, to excuse an absence otherwise not automatically excused pursuant to the provisions of this Code.

(c)

Frequency of meetings. The board shall meet on an irregular schedule, whenever such meetings shall be called either at the discretion of the chairman or at the direction of the Town Council.

(d)

Officers, rules of procedure. The shore protection board shall elect a chairman and a vice chairman and may adopt procedures for the conduct of its meetings. Four voting members of the board shall constitute a quorum, however, the affirmative or negative vote of a majority of the entire membership of the board shall be necessary for it to take action.

(e)

Advisory capacity. The shore protection board shall act in an advisory capacity to the Town Council and shall make recommendations to the Town Council on all matters relating to shore protection in the Town including, but not limited to, issues relating to the beaches and specific resiliency matters along the Town's Lake Worth Lagoon shoreline as directed by Town Council. In addressing these matters, the scope of the shore protection board's duties shall include long term planning, public education, and assisting Town staff in applicable communication with the public.

(Ord. No. 1-08, § 1, 6-10-08; Ord. No. 16-2011, § 4, 9-13-11; Ord. No. 17-2014, § 1, 11-13-14; Ord. No. [06-2017](#), § 1, [2-14-17](#); Ord. No. [2-2018](#), § 1, 3-20-18; [Ord. No. 03-2021](#), § 1, [2-9-21](#))

[Secs. 2-620—2-635. - Reserved.](#)

Section 2. 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 3. 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 4. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 5. 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 ____ day of April 2022, and for second and final reading on this _____ day of _____, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member

ARTICLE X. - SHORE PROTECTION BOARD^[14]

Sec. 2-636. - Shore protection board created; appointments; terms; qualifications; advisory function; requirements; officers; procedure.

(a)

Generally. A board of the town to be known as the "Shore Protection Board" is hereby created; such board to be composed of seven members to be appointed by the town council. Members of the shore protection board shall hold office for three year terms. Any member who has served two full three year terms shall no longer be eligible for reappointment, however, a member may be reappointed by town council upon the expiration of one full year subsequent to their terms having expired. Members of the board shall be residents of the town. If a vacancy shall occur other than by the expiration of a term, it may be filled by the town council for the unexpired term.

(b)

Removal provisions. All members of the shore protection board serve at the pleasure of the town council and may be removed from the board with or without cause. Members of the board shall be automatically removed for lack of attendance. Lack of attendance shall be defined as a failure to attend three regularly scheduled meetings in any one calendar year. Excused absence due to illness, a death in the family, religious holidays and requirements of legal process shall not constitute lack of attendance. The member shall notify the town manager's office in writing of the board member's intended absence at least seven business days prior to the regularly scheduled meeting. Failure to do so, absent an emergency which prevents timely notice, will cause the absence to be unexcused. Excused absences shall be entered into the minutes of the next regularly scheduled meeting of the board after the absence. A member may petition the town council, in the event of extenuating circumstances, to excuse an absence otherwise not automatically excused pursuant to the provisions of this Code.

(c)

Frequency of meetings. The board shall meet on an irregular schedule, whenever such meetings shall be called either at the discretion of the chairman or at the direction of the town council.

(d)

Officers, rules of procedure. The shore protection board shall elect a chairman and a vice chairman and may adopt procedures for the conduct of its meetings. Four voting members of the board shall constitute a quorum, however, the affirmative or negative vote of a majority of the entire membership of the board shall be necessary for it to take action.

(e)

Advisory capacity. The shore protection board shall act in an advisory capacity to the town council and shall make recommendations to the town council on all matters relating to shore protection in the town including, but not limited to, issues relating to the beaches and specific resiliency matters along the town's Lake Worth Lagoon shoreline as directed by Town Council. In addressing these matters, the scope of the shore protection board's duties shall include long term planning, public education, and assisting Town staff in applicable communication with the public.

(Ord. No. 1-08, § 1, 6-10-08; Ord. No. 16-2011, § 4, 9-13-11; Ord. No. 17-2014, § 1, 11-13-14; Ord. No. [06-2017](#), § 1, [2-14-17](#); Ord. No. [2-2018](#), § 1, 3-20-18; [Ord. No. 03-2021](#), § 1, [2-9-21](#))

[Secs. 2-620—2-635. - Reserved.](#)

TOWN OF PALM BEACH

Town Council Meeting on: April 12, 2022

Section of Agenda

Ordinances - First Reading

Agenda Title

Proposed Ordinance to Amend Chapter 88 Articles II and III of the Town Code to Modify Hedge Heights and Eliminate Pests

ORDINANCE NO. 007-2022 An Ordinance of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Chapter 88, Property Maintenance Code, at Article II, Definitions, Section 88-14, General Definitions; and at Article III, General Requirements, Sections 88-16, Exterior Property Areas, and 88-23, Pest Elimination; Providing for Severability; Providing for the Repeal of Ordinances in Conflict; Providing for Codification; and Providing an Effective Date.

Presenter

Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

- ▣ **Memorandum Dated April 4, 2022 from Wayne Bergman, Director of Planning, Zoning and Building**
- ▣ **Ordinance No. 007-2022**

TOWN OF PALM BEACH

Information for Town Council Meeting on: April 12, 2022

To: Mayor & Town Council

Via: Kirk Blouin, Town Manager

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

Re: Maximum Landscape Height of Buffers and Separation Distances Between Landscape Buffers and Neighboring Buildings – First Reading of Ord. No. 007-2022

Date: April 4, 2022

STAFF RECOMMENDATION

Staff requests that the Mayor and Town Council consider the draft ordinance regarding changes to Chapter 88, Property Maintenance Code, that prohibit certain plantings and plant heights that provide for rodent or pest access onto adjacent buildings.

GENERAL INFORMATION

As was evidenced in the 2020 review and discussion of 131 Seaview Avenue, the planting of new landscaping directly next to neighboring buildings can be problematic. The vegetation, including tall hedges, trees and palms, can be the pathway for rodents (primarily rats) and Iguanas to access roofs and eaves.

This matter has been reviewed by the Town Council twice and sent to the ORS Committee for study. The ORS Committee reviewed and discussed this item at four separate meetings over the past year and a half.

Staff initially approached this matter with an ordinance to add new code regulations to Chapter 66, Natural Resource Protection, Article IV, Vegetation. However, the ORC Committee members requested that staff review existing regulations to see if this matter is already regulated under another Town Code. Staff reviewed Chapter 88, Property Maintenance Code, Sections 88-16 and 88-23, which deal with rodent and pest control, rodent harborage, and rodent infestation. These two sections did not provide the exact protection that staff and the ORS Committee was looking for, but these two sections were easily modified to incorporate prohibitions on plantings and plant heights that provide for rodent or pest access onto adjacent buildings.

At the February 3, 2022 ORS Committee meeting, staff was given the direction to prepare a draft ordinance to amend the Property Maintenance Code (Chapter 88) to provide a prohibition on certain plants and plant heights that provide access for rodents and Iguanas onto or into

neighboring buildings. Staff was asked to bring the draft ordinance to the Town Council for consideration.

If acceptable, Ord. No. 007-2022 is ready for First Reading.

Attached: Ordinance No. 007-2022, to Amend Chapter 88

ORDINANCE NO. 007-2022

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING CHAPTER 88, PROPERTY MAINTENANCE CODE, AT ARTICLE II, DEFINITIONS, SECTION 88-14, GENERAL DEFINITIONS; AND AT ARTICLE III, GENERAL REQUIREMENTS, SECTIONS 88-16, EXTERIOR PROPERTY AREAS, AND 88-23, PEST ELIMINATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; AND 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. Chapter 88, Property Maintenance Code, Article II, Definitions, Section 88-14, General Definitions, is hereby amended as follows:

“Chapter 88 - PROPERTY MAINTENANCE CODE

ARTICLE II. – DEFINITIONS

Sec. 88-14. - General definitions.

Pest elimination. The control of insects, Iguanas, rodents or other pests; and the elimination of insects, rodents or other pests by eliminating their harborage places; by removing or making inaccessible materials that serve as their food or water; by other approved pest elimination methods.”

Section 2. Chapter 88, Property Maintenance Code, Article III, General Requirements, Sections 88-16, Exterior Property Areas, Subsection (e); and 88-23, Pest Elimination, Subsection (a); is hereby amended as follows:

“ARTICLE III. - GENERAL REQUIREMENTS

Sec. 88-16. - Exterior property areas.

(e) Rodent harborage. Structures and exterior property shall be kept free from rodent harborage and infestation. Plants and plant heights that provide for rodent, Iguana, or pest access onto neighboring buildings shall be prohibited. Where rodents are found, they shall be promptly exterminated by approved processes that will not be injurious to human health. After pest elimination, proper precautions shall be taken to eliminate rodent harborage and prevent reinfestation.

Sec. 88-23. - Pest elimination.

- (a) *Infestation. Structures shall be kept free from insect and rodent infestation. Plants and plant heights that provide for rodent, Iguana, or pest access onto neighboring buildings shall be prohibited. Structures in which insects or rodents are found shall be promptly exterminated by approved processes that will not be injurious to human health. After pest elimination, proper precautions shall be taken to prevent reinfestation.”*

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, Florida.

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 April, 2022, and for second and final reading on this 10th day of May, 2022.

Danielle H. Moore, Mayor

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Lewis S.W. Crampton, Town Council Member

ATTEST:

Bobbie Lindsay, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Margaret A. Zeidman, Town Council Member