



VILLAGE OF NORTH PALM BEACH REGULAR SESSION AGENDA

VILLAGE HALL COUNCIL CHAMBERS
501 U.S. HIGHWAY 1

THURSDAY, MARCH 24, 2022
7:00 PM

Darryl C. Aubrey
Mayor

Deborah Searcy
Vice Mayor

Mark Mullinix
President Pro Tem

Susan Bickel
Councilmember

David B. Norris
Councilmember

Andrew D. Lukasik
Village Manager

Leonard G. Rubin
Village Attorney

Jessica Green
Village Clerk

INSTRUCTIONS TO JOIN MEETING ELECTRONICALLY

To join meeting by computer (video & audio) click or type the following link in address bar:

<https://us02web.zoom.us/j/83068888963?pwd=Uk5ZcTVXUDVibWtYQW9HSGloenlQZz09>

Meeting ID: 830 6888 8963

Passcode: 234308

To join meeting by phone (voice only):

877 853 5257 US Toll-free

888 475 4499 US Toll-free

Meeting ID: 830 6888 8963

Passcode: 234308

ROLL CALL

INVOCATION - MAYOR

PLEDGE OF ALLEGIANCE - VICE MAYOR

AWARDS AND RECOGNITION

APPROVAL OF MINUTES

1. Minutes of the Regular Session held March 10, 2022

COUNCIL BUSINESS MATTERS

2. RESOLUTION ACCEPTING ELECTION RESULTS
3. ADMINISTRATION OF COUNCILMEMBER OATHS
4. NOMINATION OF OFFICERS - MAYOR, VICE MAYOR, PRESIDENT PRO TEM
5. RESOLUTION APPOINTING COUNCIL OFFICERS
6. ADMINISTRATION OF OFFICER OATHS - MAYOR, VICE MAYOR, PRESIDENT PRO TEM

STATEMENTS FROM THE PUBLIC, PETITIONS AND COMMUNICATIONS

Members of the public may address the Council concerning items on the Consent Agenda or any non agenda item under Statements from the Public. **Time Limit: 3 minutes**

Members of the public who wish to speak on any item listed on the Regular Session or Workshop Session Agenda will be called on when the issue comes up for discussion. **Time Limit: 3 minutes**

Anyone wishing to speak should complete a Public Comment Card (on the table at back of Council Chambers) and submit it to the Village Clerk prior to the beginning of the meeting.

DECLARATION OF EX PARTE COMMUNICATIONS

PUBLIC HEARINGS AND QUASI-JUDICIAL MATTERS

7. **1ST READING OF ORDINANCE 2022-05 – CODE AMENDMENT – YEAR-ROUND IRRIGATION CONSERVATION MEASURES** Consider a motion to adopt on first reading Ordinance 2022-05 amending Chapter 19, "Offenses and Miscellaneous Regulations," of the Village Code of Ordinances by repealing Article IX, "Year-Round Irrigation Conservation Measures."
8. **1ST READING OF ORDINANCE 2022-06 – CODE AMENDMENT – FIREFIGHTERS PENSION PLAN** Consider a motion to adopt on first reading Ordinance 2022-06 amending Division 4, "Pension and Certain Other Benefits for Fire and Police Employees," of Article V, "Pensions and Retirement Systems," of Chapter 2, "Administration," of the Village Code of Ordinances by Amending Section 2-159, "Creation of Trust and Definitions," Section 2-161, "Benefit Amounts," and Section 2-163, "Contributions," to modify the maximum cap on benefits and the employee contribution for Firefighter members.
9. **1ST READING OF ORDINANCE 2022-07 – CODE AMENDMENT – LAKESIDE PARK PARKING REGULATIONS** Consider a motion to adopt on first reading Ordinance 2022-07 amending Article III, "Stopping, Standing and Parking," of Chapter 18, "Motor Vehicles and Traffic," of the Village Code of Ordinances by amending Section 18-34.1, "Vehicle, Trailer or Boat Parking Prohibited Upon Paved or Unpaved Area of Road Right-Of-Way of Specific Roadways," to modify the parking regulations in the vicinity of Lakeside Park.

CONSENT AGENDA

The Consent Agenda is for the purpose of expediting issues of a routine or pro-forma nature. Councilmembers may remove any item from the Consent Agenda, which would automatically convey that item to the Regular Agenda for separate discussion and vote.

- 10. RESOLUTION** – Amending Resolution No. 2020-64 to include additional engineering services for the installation of a fire hydrant for the Anchorage Park Marina Dry Storage Compound Renovation Project at an additional cost of \$8,500; and authorizing execution of all required documents.
- 11. RESOLUTION** – Approving a Second Amendment to the Contract with J.W. Cheatham, LLC for milling, resurfacing and striping of Village roadways to modify the scope and increase the total amount of the Contract by \$44,729.29 to \$713,679.69; and authorizing execution of the Second Amendment.
- 12.** Receive for file Minutes of the Golf Advisory Board meeting held 2/21/22.
- 13.** Receive for file Minutes of the Audit Committee meeting held 3/7/22.

OTHER VILLAGE BUSINESS MATTERS

- 14. RESOLUTION – ACCEPTANCE OF FY 2021 AUDIT REPORT** Consider a motion to adopt a resolution accepting the Annual Comprehensive Financial Report prepared by the Village Auditor for the Fiscal Year ending September 30, 2021; and authorizing its filing with the state.
- 15. RESOLUTION – LOCALLY FUNDED AGREEMENT WITH FDOT** Consider a motion to approve a resolution approving a Locally Funded Agreement (LFA) with the State of Florida Department of Transportation to provide for funding and maintenance of certain improvements related to the replacement of the U.S. Highway One bridge over the Earman River; authorizing execution of the Agreement, authorizing funding in the amount of \$128,475 and authorizing execution of all additional required LFA agreements.
- 16. DISCUSSION** – Use of Fiscal Year 2021 Net Income
- 17. DISCUSSION** – Regulation of Trailer Parking

COUNCIL AND ADMINISTRATION MATTERS

MAYOR AND COUNCIL MATTERS/REPORTS

VILLAGE MANAGER MATTERS/REPORTS

18. Heritage Day Update

REPORTS (SPECIAL COMMITTEES AND ADVISORY BOARDS)

ADJOURNMENT

If a person decides to appeal any decision by the Village Council with respect to any matter considered at the Village Council meeting, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (F.S. 286.0105).

In accordance with the Americans with Disabilities Act, any person who may require special accommodation to participate in this meeting should contact the Village Clerk's office at 841-3355 at least 72 hours prior to the meeting date.

This agenda represents the tentative agenda for the scheduled meeting of the Village Council. Due to the nature of governmental duties and responsibilities, the Village Council reserves the right to make additions to, or deletions from, the items contained in this agenda.

***DRAFT* MINUTES OF THE REGULAR SESSION
VILLAGE COUNCIL OF NORTH PALM BEACH, FLORIDA
MARCH 10, 2022**

Present:

Darryl C. Aubrey, Sc.D., Mayor
Deborah Searcy, Vice Mayor
Mark Mullinix, President Pro Tem
David B. Norris, Councilmember
Susan Bickel, Councilmember
Andrew D. Lukasik, Village Manager
Len Rubin, Village Attorney
Jessica Green, Village Clerk

ROLL CALL

Mayor Aubrey called the meeting to order at 7:00 p.m. All members of Council were present. All members of staff were present.

INVOCATION AND PLEDGE OF ALLEGIANCE

Mayor Aubrey gave the invocation and Vice Mayor Searcy led the public in the Pledge.

APPROVAL OF MINUTES

The Minutes of the Regular Session held February 24, 2022 were approved as written.

STATEMENTS FROM THE PUBLIC

Chris Ryder, 118 Dory Road S, expressed concern regarding the approval of Resolution 2020-64 and the scope of work that was included or not included in the engineering proposal that was approved by the resolution.

These residents addressed the Council with their concerns regarding the proposed 200 Yacht Club Drive Planned Unit Development:

Pat Kelley, 37 Yacht Club Drive
Diane Smith, 36 Yacht Club Drive

Mary Phillips, 525 Ebbtide Drive, reminded everyone that the Community Garden was having its opening on Saturday, March 12th and there was a board that would be planning everything that would be going forward with the Community Garden. A party was being planned to thank everyone involved with its implementation. Ms. Phillips announced Bingo Night at the library on March 17th.

PUBLIC HEARINGS AND QUASI-JUDICIAL MATTERS

PUBLIC HEARING AND SECOND READING OF ORDINANCE 2022-04 ADDITIONAL HOMESTEAD EXEMPTION

A motion was made by President Pro Tem Mullinix and seconded by Vice Mayor Searcy to adopt and enact on second reading Ordinance 2022-04 entitled:

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, ADOPTING AN ADDITIONAL \$25,000 HOMESTEAD EXEMPTION FOR TAXPAYERS 65 YEARS OF AGE OR OLDER WITH LIMITED INCOME AS AUTHORIZED BY FLORIDA STATUTE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

Mr. Lukasik explained that the purpose of the ordinance was to give an extra \$25,000 of homestead exemption to low income seniors 65 years of age and older. Mr. Lukasik explained that the exemption could go as high as \$50,000 or less than \$25,000. Mr. Lukasik stated that staff had recommended a \$25,000 exemption. The exemption would not be in effect this upcoming fiscal year but would take effect in the following fiscal year 2024.

Mayor Aubrey opened the public hearing.

There being no comments from the public, Mayor Aubrey closed the public hearing.

Thereafter, the motion to adopt and enact on second reading Ordinance 2022-04 passed unanimously.

CONSENT AGENDA APPROVED

Councilmember Norris moved to approve the Consent Agenda. President Pro Tem Mullinix seconded the motion, which passed unanimously. The following items were approved:

Motion approving an Interlocal Agreement with Palm Beach County governing Regional Opioid Settlement Funds.

Resolution approving a Contract with All-Site Construction, Inc. for the construction of a Starter Booth at the North Palm Beach Country Club Golf Course at a total cost of \$24,100; and authorizing execution of the Contract.

Resolution accepting a proposal from Proline Vector Service, Inc. for stormwater pipe line cleaning, inspection and video services for the East alleyway at a total cost of \$24,312.50; and authorizing execution of the Contract.

Resolution amending Resolution No. 2021-75 to increase the purchase of one (1) Mack MD7 Grapple Truck from Nextran Corporation from \$169,938 to \$177,688; and authorizing execution of the budget amendment to fund the purchase.

Receive for file Minutes of the Environmental Committee meeting held 1/10/22.

Receive for file Minutes of the Golf Advisory Board meeting held 1/17/22.

Receive for file Minutes of the Business Advisory Board meeting held 1/18/22.

Receive for file Minutes of the Library Advisory Board meeting held 1/25/22.

RESOLUTION 2022-19 – SIDEWALK REMOVAL AND REPLACEMENT

A motion was made by President Pro Tem Mullinix and seconded by Vice Mayor Searcy to adopt Resolution 2022-19 entitled:

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA APPROVING A BLANKET PURCHASE ORDER IN AN AMOUNT NOT TO EXCEED \$100,000 WITH FLYING SCOT, INC. FOR SIDEWALK REMOVAL, REPLACEMENT AND REHABILITATION UTILIZING PRICING ESTABLISHED IN AN EXISTING CITY OF PALM BEACH GARDENS CONTRACT; AND PROVIDING FOR AN EFFECTIVE DATE.

Streets and Stormwater Manager Kenneth Hern explained that the purpose of the resolution was to request a blanket purchase order to continue efforts to improve safety and reduce sidewalk trip hazards. Staff had identified twenty-nine (29) areas in critical need of replacement totaling over 13,000 square feet of sidewalk in need of replacement.

Chris Ryder, 118 Dory Road S, stated that some sidewalks were being pushed up by tree roots and asked if the property owner would be responsible for paying for those repairs.

Public Works Director Chuck Huff stated that sidewalks damaged by trees on private property would be the property owner's responsibility. If the trees were located in the swale, it would be the Village's responsibility.

Mr. Hern stated that the purchase order would cover approximately thirty-five (35) to forty-five (45) percent of the sidewalks that need repair and that staff would be requesting another purchase order once funding became available.

President Pro Tem Mullinix asked if the sidewalks could be cut instead of milled where the sidewalks meet the asphalt.

Mr. Huff stated that sidewalks that meet asphalt and have a significant lip or height difference would be identified and repaired.

Vice Mayor Searcy asked how many trip hazards would be addressed.

Mr. Hern explained there were twenty-nine (29) areas of sidewalk in critical need and there were another 146 areas that would need to be addressed in the future.

Vice Mayor Searcy stated that there have been complaints of residents not maintaining or cleaning their sidewalks from algae and or other slippery residue that could be a potential trip hazard and asked if those types of sidewalk hazards would be addressed.

Mr. Hern stated that Code Compliance was addressing those concerns.

Councilmember Bickel asked if the section of driveway apron that meets the sidewalk would be the responsibility of the homeowner.

Mr. Hern stated that the driveway would be the responsibility of the homeowner.

Thereafter, the motion to adopt Resolution 2022-19 passed unanimously.

MAYOR AND COUNCIL MATTERS/REPORTS

Mayor Aubrey stated that he was relieved that the Village's municipal election had concluded.

Vice Mayor Searcy recommended a social media request for pictures from residents showing how they display their pride of living in the Village of North Palm Beach and to make the request a part of the Heritage Day Festival activities.

Vice Mayor Searcy recommended rearranging the order of items on the Council's meeting agendas since there have been complaints that public comments do not get addressed until the end of the Council meeting.

Mr. Rubin stated that the order of the agenda was in the code of ordinances and would need to be changed by ordinance.

Discussion ensued between Councilmembers about the disadvantages and benefits of the current order of the Council meeting agendas and made suggestions for changing the order.

VILLAGE MANAGER MATTERS/REPORTS

Mr. Lukasik provided a handout to Council which listed and explained short term solutions at the Country Club. Mr. Lukasik discussed and explained a strategy for reorganizing the valet parking. The current valet parking area provides twenty-nine (29) spaces along the east side of the main Country Club parking lot along U.S. Highway 1. Staff was recommending that valet parking be moved back to its original location near the grand staircase. The location would provide greater parking efficiency which would thereby increase parking capacity in the parking lot. The proposed location has an entrance and exit and currently provides eighteen (18) spaces. Due to its square-like configuration and the ability to stack cars, the valet can park an additional fifteen (15) to eighteen (18) vehicles making it thirty-three (33) to thirty-six (36) total. The initial plan would be to reserve the area for valet use only with parking stanchions and cones and staff would continue to monitor the area. Mr. Lukasik discussed and explained the various issues with parking at the Country Club.

Discussion ensued between Council, Mr. Lukasik and Country Club General Manager Beth Davis regarding the details of the various parking strategies at the Country Club.

It was agreed to try the new valet parking strategy for the next two weeks and for staff to return and give a report on the progress.

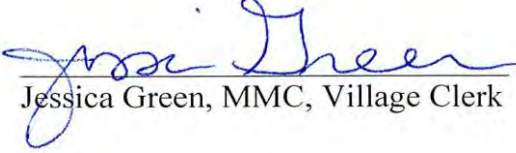
Tim Hulihan, 840 Country Club Drive, recommended that the valet parking at the Country Club be moved to the area near the driving range since most valet parking lots are far away from the building.

REPORTS (SPECIAL COMMITTEES AND ADVISORY BOARDS)

Chairman Tom Magill congratulated Mayor Aubrey, Vice Mayor Searcy and President Pro Tem Mullinix on their re-election to Council. Mr. Magill stated that the Audit Committee had a meeting with the auditors and that a final audit report would be forthcoming. Mr. Magill congratulated Mr. Lukasik, Finance Director Samia Janjua and staff for receiving the Certificate of Achievement for Excellence in Financial Reporting for the thirty-third (33) year in a row.

ADJOURNMENT

There being no further business to come before the Council, the meeting was adjourned at 7:48 p.m.


Jessica Green, MMC, Village Clerk

**VILLAGE OF NORTH PALM BEACH
OFFICE OF THE VILLAGE CLERK**

TO: Honorable Mayor and Council

THRU: Andrew D. Lukasik, Village Manager

FROM: Jessica Green, Village Clerk

DATE: March 24, 2022

SUBJECT: **RESOLUTION – Accepting and declaring the results of the March 8, 2022 general election**

Article III (“Legislative), Section 2 (“Election and terms”) of the Village Charter provides that “[o]n the second Tuesday in March of each year, a general election shall be held to elect members of the village council.”

Furthermore, Article V (“Qualifications and Elections”) of the Village Charter provides as follows:

Section 4. General and runoff election. “Whenever a general or special election is held to fill any elective office in the Village of North Palm Beach, the candidate receiving a majority of the votes cast at such election to fill such office shall be declared to be duly elected ...”

Section 5. Unopposed candidates. “In the event not more than one (1) person qualified as a candidate for a designated seat on the village council to be filled at an election, that seat shall not be listed on the regular village election ballot. Each unopposed candidate shall be deemed to have voted for himself.”

The official results of the general election held March 8, 2022 are attached, with the following persons receiving a majority of the votes cast: Group 1 – Deborah Searcy; Group 3 – Darryl C. Aubrey; and Group 5 – Mark Mullinix.

The attached Resolution has been prepared and/or reviewed for legal sufficiency by the Village Attorney.

Recommendation:

Village Staff recommends Council consideration and approval of the attached Resolution officially accepting and declaring the results of the March 8, 2022 general election.

RESOLUTION 2022-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, ACCEPTING AND DECLARING THE RESULTS OF THE MARCH 8, 2022 GENERAL ELECTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on March 8, 2022, the Village of North Palm Beach held a general election in accordance with all applicable Village and state law requirements for the purpose of electing Councilmembers to the Village Council for Groups 1, 3 and 5; and

WHEREAS, two candidates qualified for Group 1, two candidates qualified for Group 3 and two candidates qualified for Group 5 during the time required for the filing of a Notice of Candidacy, and the names of these candidates were placed on the ballot and submitted to the electorate; and

WHEREAS, the Village Council wishes to officially accept and declare the results of the March 8, 2022 general election.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing “whereas” clauses are hereby ratified and incorporated herein.

Section 2. The Village Council accepts that the following are the results of the general election held on March 8, 2022:

For Village Councilmember, Group 1:

Deborah Searcy	1990
Robert Silvani	1026

For Village Councilmember, Group 3:

Darryl C. Aubrey	1768
Orlando F. Puyol	1265

For Village Councilmember, Group 5:

Mark Mullinix	1914
Shawn Woods	1085

Section 3. Based on the foregoing results, the Village Council hereby declares that the following

candidates are elected as Councilmembers for Groups 1, 3 and 5:

For Village Councilmember, Group 1:

Deborah Searcy

For Village Councilmember, Group 3:

Darryl C. Aubrey

For Village Councilmember, Group 5:

Mark Mullinix

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK



Wendy Sartory Link

Palm Beach County Supervisor of Elections

The Supervisor of Elections for Palm Beach County hereby certifies the following Municipality:

Village of North Palm Beach:

☆ Group 1 - North Palm Beach (Vote For 1)			
Choice		Percent	Votes
Deborah Searcy		65.98%	1,990
Robert Silvani		34.02%	1,026
			3,016

☆ Group 3 - North Palm Beach (Vote For 1)			
Choice		Percent	Votes
Darryl C. Aubrey		58.29%	1,768
Orlando F. Puyol		41.71%	1,265
			3,033

☆ Group 5 - North Palm Beach (Vote For 1)			
Choice		Percent	Votes
Mark Mullinix		63.82%	1,914
Shawn Woods		36.18%	1,085
			2,999

STATE OF FLORIDA
 COUNTY OF PALM BEACH
 I, WENDY SARTORY LINK, SUPERVISOR OF ELECTIONS,
 HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY
 OF THE RECORDS ON FILE IN THIS OFFICE.

WITNESS MY HAND AND SEAL, THIS 11th DAY OF
March, 2022

WENDY SARTORY LINK
 SUPERVISOR OF ELECTIONS
 PALM BEACH COUNTY, FLORIDA

BY:

RESOLUTION 2022-___

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, APPOINTING THE MAYOR, VICE MAYOR AND PRESIDENT PRO TEM FOR THE UPCOMING YEAR; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article III, Section 3 of the Village Charter provides that the Council shall elect from among its members a Mayor, a Vice Mayor, and a President Pro Tem to serve at the pleasure of the Council; and

WHEREAS, the election of the Mayor, Vice Mayor and President Pro Tem shall be conducted annually at the first regular Council meeting after the Village election.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The Village Council hereby elects from among its membership the following persons to serve as Mayor, Vice Mayor, and President Pro Tem of the Village Council of the Village of North Palm Beach:

Mayor

Vice Mayor

President Pro Tem

Section 2. The above-named Mayor, Vice Mayor, and President Pro Tem shall hold office until their respective successors shall be elected in accordance with the provisions of the Village Charter.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK

**VILLAGE OF NORTH PALM BEACH
VILLAGE ATTORNEY'S OFFICE**

TO: Honorable Mayor and Council

THRU: Andrew D. Lukasik, Village Manager

FROM: Leonard G. Rubin, Village Attorney

DATE: March 24, 2022

SUBJECT: **ORDINANCE 1st Reading** – Adoption of South Florida Water Management District's Year-Round Irrigation Conservation Measures

The Village has received multiple correspondences from the South Florida Water Management District ("SFWMD") requesting that the Village formally adopt the Year-Round Landscaping Irrigation Conservation Measures applicable within Palm Beach County. These restrictions are set forth in Chapter 40E-24, Florida Administrative Code, and technically already apply within the Village. Adoption of an Ordinance provides a mechanism for enforcement.

The attached Ordinance amends Chapter 19 of the Village Code of Ordinances by repealing the existing non-compliant regulations set forth in Article IX and adopting a new Article IX, "Mandatory Year-Round Irrigation Conservation Measures," based on SFMD's model ordinance.

These regulations prohibit landscape irrigation between the hours of 10:00 a.m. and 4:00 p.m. and restrict the use of landscaping irrigation to three days per week based on the property address. Properties with even addresses (including rights-of-way, locations without an address and locations with both even and odd numbered addresses) may irrigate their landscaping on Tuesday, Thursday and Sunday. Properties with odd numbered addresses may irrigate their landscaping on Monday, Wednesday and Saturday. The regulations also contain exemptions for new landscaping and for the testing of landscaping irrigation systems and require the use of rain/moisture sensors for all new irrigation systems as required by Section 373.62, Florida Statutes.

These restrictions are not applicable to the use of reclaimed water, saltwater and low-volume methods of irrigation, such as hand-watering and micro-irrigation. They are also not applicable to athletic play areas, including the Country Club Golf Course, or to irrigation at agricultural or nursery operations.

The South Florida Water Management District has reviewed the draft Ordinance and had no comments or suggested revisions.

The attached Ordinance has been prepared and reviewed for legal sufficiency by this office.

There is no fiscal impact.

Recommendation:

Village Staff requests Council consideration and approval on first reading of the attached Ordinance adopting the South Florida Water Management District's Mandatory Year-Round Irrigation Conservation Measures in accordance with Village policies and procedures.

1 adoption of the South Florida Water Management District’s mandatory year-round
2 landscape irrigation conservation measures.

3
4 (b) The provisions of this article apply to all users within the Village,
5 unless otherwise indicated in this article, and all water sources, except that the use
6 of reclaimed water or saltwater, which may or may not be supplemented from
7 another source, is allowed at any time. This article shall not apply to the irrigation
8 of athletic play areas as defined herein or to irrigation at agricultural or nursery
9 operations.

10
11 **Sec. 19-201. Definitions.**

12
13 When used in this article, the following terms shall have the meanings
14 ascribed to them in this section except where the context clearly indicates a different
15 meaning:

16
17 Address means the house number (a numeric or alphanumeric designation)
18 that, together with the street name, describes the physical location of a specific
19 property. If a lot number in a mobile home park or similar community is used by
20 the U.S. Postal Service to determine a delivery location, the lot number shall be the
21 property’s address. If a lot number in a mobile home park or similar residential
22 community is not used by the U.S. Postal Service (e.g., the park manager sorts
23 incoming mail delivered to the community’s address), then the community’s main
24 address shall be the property’s address.

25
26 Athletic play area means all golf course fairways, tees, roughs, greens, and
27 other athletic play surfaces, including football, baseball, soccer, polo, tennis, and
28 lawn bowling fields.

29
30 District means the South Florida Water Management District, a government
31 entity created pursuant to Chapter 373, Florida Statutes.

32
33 Even-numbered address means an address ending in the numbers 0, 2, 4, 6,
34 8 or rights-of-way or other locations with no address.

35
36 Landscaping means shrubbery, trees, lawns, sod, grass, ground covers,
37 plants, vines, ornamental gardens, and such other flora, not intended for resale,
38 which are situated in such diverse locations as residential landscapes, recreation
39 areas, cemeteries, public, commercial, and industrial establishments, public
40 medians, and rights-of-way, excluding athletic play areas as defined above.

41
42 Landscape irrigation means the outside watering of shrubbery, trees, lawns,
43 sod, grass, ground covers, plants, vines, ornamental gardens, and such other flora,
44 not intended for resale, which are planted and are situated in such diverse locations
45 as residential landscapes, recreation areas, cemeteries, public, commercial, and
46 industrial establishments, public medians, and rights-of-way, excluding athletic
47 play areas as defined above.

1 Low volume hand watering means the watering of landscape by one person,
2 with one hose fitted with a self-canceling or automatic shutoff nozzle.

3
4 Low volume irrigation means the use of equipment and devices specifically
5 designed to allow the volume of water delivered to be limited to a level consistent
6 with the water requirement of the plant being irrigated and to allow that water to be
7 placed with a high degree of efficiency in the root zone of the plant. The term also
8 includes water used in mist houses and similar establishments for plant propagation.
9

10 Micro-irrigation means the application of small quantities of water on or
11 below the soil surface as drops or tiny streams of spray through emitter or
12 applicators placed along a water delivery line. Micro-irrigation includes a number
13 of methods or concepts such as bubbler, drip, trickle, mist or microspray, and
14 subsurface irrigation.
15

16 New landscaping means any landscaping which has been planted and in the
17 ground for ninety (90) days or less.
18

19 Odd-numbered address means an address ending in the numbers 1, 3, 5, 7,
20 9.
21

22 Reclaimed water means wastewater that has received at least secondary
23 treatment and basic disinfection and is reused after flowing out of a wastewater
24 treatment facility as defined by Rule 62-40.210, Florida Administrative Code, as
25 may be amended from time to time.
26

27 User means any person, individual, firm, association, organization,
28 partnership, business trust, corporation, company, agent, employee or other legal
29 entity whether natural or artificial, the United States of America, and the State and
30 all political subdivisions, regions, districts, municipalities, and public agencies
31 thereof, which directly or indirectly takes water from the water resource, including
32 uses from private or public utility systems, uses under water use permits or uses
33 from individual wells or pumps.
34

35 Wasteful and unnecessary means allowing water to be dispersed without
36 any practical purpose to the water use or in violation of this article including, by
37 way of example, excessive landscape irrigation; leaving an unattended hose on a
38 driveway with water flowing; allowing landscape irrigation water to unnecessarily
39 fall onto pavement, sidewalks and other impervious surfaces; allowing water flow
40 through a broken or malfunctioning water delivery or landscape irrigation system
41 or irrigating outside of permissible days and times.
42

43 **Sec. 19-202. Conservation regulations.**
44

45 (a) Wasteful and unnecessary uses. All wasteful and unnecessary water
46 use is prohibited.
47

1 **(b) Hours for landscape irrigation.** Landscape irrigation shall be
2 prohibited between the hours of 10:00 a.m. and 4:00 p.m., except as otherwise
3 provided in this article.

4
5 **(c) New landscaping.**

6
7 **(1) On the day the new landscaping is installed, the new landscaping**
8 may be irrigated once without regard to the normally allowable
9 watering days and times. Irrigation of the soil immediately prior to
10 the installation of the new landscaping is also allowable without
11 regard to the normal allowable watering days and times.

12
13 **(2) The ninety (90) day period begins the day the new landscaping is**
14 installed.

15
16 **(3) Irrigation of new landscaping which has been in place for thirty (30)**
17 days or less may be accomplished on Monday, Tuesday,
18 Wednesday, Thursday, Saturday and Sunday.

19
20 **(4) Irrigation of new landscaping which has been in place for thirty-one**
21 (31) to ninety (90) days may be accomplished on Monday,
22 Wednesday, Thursday and Saturday.

23
24 **(5) Irrigation of the new landscaping is limited to areas containing the**
25 new landscaping only. An entire zone of an irrigation system shall
26 only be utilized for landscape irrigation under this paragraph if the
27 zone in question is for an area that contains at least fifty percent
28 (50%) new landscaping. If a zone contains less than fifty percent
29 (50%) new landscaping, or if the new landscaping is in an area that
30 will not typically be irrigated by an irrigation system, only the
31 individual new plantings are eligible for additional irrigation under
32 this paragraph. Targeted watering may be accomplished by low
33 volume hand watering, or any appropriate method which isolates
34 and waters only the new landscaping.

35
36 **(d) Landscape irrigation systems.**

37
38 **(1) Landscape irrigation systems may be operated during restricted days**
39 and/or times for cleaning, maintenance, and repair purposes with an
40 attendant on site in the area being tested.

41
42 **(2) Landscape irrigation systems may routinely be operated for such**
43 purposes no more than once per week, and the run time for any one
44 test should not exceed ten (10) minutes per zone.

45
46 **(3) Any user who purchases and installs an automatic landscape**
47 irrigation system shall properly install, maintain, and operate
48 technology that inhibits or interrupts operation of the system during

1 periods of sufficient moisture in accordance with Section 373.62,
2 Florida Statutes, as may be amended from time to time.

3
4 (e) Low-volume irrigation, micro-irrigation, and low-volume hand
5 watering methods. Any plant material may be watered using low volume irrigation,
6 micro-irrigation, low-volume hand watering methods, and rain barrels, cisterns, or
7 other similar rain-harvesting devices without regard to the watering days or times
8 allowed in this section.
9

10 (f) Permissible days for landscape irrigation.

11
12 (1) Even-numbered addresses or users that irrigate both even-numbered
13 and odd-numbered addresses within the same zones may perform
14 landscape irrigation on Tuesday, Thursday and Sunday.

15
16 (2) Odd-numbered addresses may perform landscape irrigation on
17 Monday, Wednesday and Saturday.

18
19 (3) No irrigation may be performed on Fridays.
20

21 (g) Water shortages. In the event the District imposes restrictions on
22 landscape irrigation which are more restrictive than those set forth in this article,
23 such as a declaration of water shortage or water shortage emergency, the more
24 restrictive regulations shall apply for the applicable duration of the more restrictive
25 regulations.
26

27 **Sec. 19-203. Violations and enforcement.**

28
29 (a) Non-compliance with any provision of this article shall constitute a
30 violation of the Village Code of Ordinances and each day the violation exists shall
31 constitute a separate and distinct violation.
32

33 (b) Any violations of this article may be enforced pursuant to the
34 Village Code of Ordinances, through the code enforcement process set forth in
35 Chapter 2, Article VI of the Village Code of Ordinances, or through any other
36 manner authorized by law.
37

38 **Sec. 19-204. Variances.**

39
40 (a) A user may request a variance from the specific days for landscape
41 irrigation identified in this article by identifying and demonstrating with
42 particularity that compliance with the scheduled days for landscape irrigation will
43 result in a substantial hardship on the user requesting the variance. A variance shall
44 operate prospectively and shall not stay or abate the enforcement of the provisions
45 of this article and shall not affect any prior or pending code enforcement action
46 against the user requesting the variance.
47

1 **(b)** The variance request shall be considered by the Village Manager or
2 his/her designee, and the decision of the Village Manager shall be provided to the
3 user in writing. The Village Manager’s decision may be appealed to the Village
4 Council through the filing of a written request with the Village Clerk within thirty
5 (30) days of the Village Manager’s written determination. The decision of the
6 Village Council shall be final.

7
8 **(c)** If a variance is granted, the user shall post a notice at each parcel to
9 which the variance pertains in a format prescribed by the Village.

10
11 **(d)** The Village recognizes and adopts all irrigation variances or waivers
12 issued by the District.

13
14 **Section 3.** The provisions of this Ordinance shall become and be made a part of the Code of
15 the Village of North Palm beach, Florida.

16
17 **Section 4.** If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for
18 any reason held by a court of competent jurisdiction to be unconstitutional, inoperative or void,
19 such holding shall not affect the remainder of the Ordinance.

20
21 **Section 5.** All ordinances or parts of ordinances and resolutions or parts of resolutions of the
22 Village of North Palm Beach, Florida, which are in conflict with this Ordinance, are hereby
23 repealed to the extent of such conflict.

24
25 **Section 6.** This Ordinance shall be effective immediately upon adoption.

26
27 PLACED ON FIRST READING THIS ____ DAY OF _____, 2022.

28
29 PLACED ON SECOND, FINAL READING AND PASSED THIS ____ DAY OF _____,
30 2022.

31
32
33
34 (Village Seal)

MAYOR

35
36
37
38 ATTEST:

39
40 _____
41 VILLAGE CLERK

42
43 APPROVED AS TO FORM AND
44 LEGAL SUFFICIENCY:

45
46 _____
47 VILLAGE ATTORNEY
48

ARTICLE IX. - WATER SHORTAGE EMERGENCIES

Footnotes:

--- (5) ---

Editor's note— Ordinance No. 6-81, §§ 1—6 and 9, enacted May 14, 1981, has been codified as Art. IX, §§ 19-200—19-206, at the editor's discretion. Such provisions did not expressly amend the Code.

Cross reference— Civil emergencies, Ch. 8; health and sanitation, Ch. 14; planning and development, Ch. 21; streets and sidewalks, Ch. 24; swimming pools, Ch. 25; trees and shrubbery, Ch. 27; subdivisions, App. B; zoning, App. C.

Sec. 19-200. - Definitions.

For the purpose of this article the following terms, phrases, words and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and words in the singular include the plural.

The word "shall" is always mandatory and not merely directory.

Village means the Village of North Palm Beach.

Water means water taken from any groundwater system, surface water system or public water supply.

Water shortage or *water shortage emergency* means the declaration of such by the governing board or the executive director of the South Florida Water Management District pursuant to F.S. chapter 373.

(Ord. No. 6-81, § 1, 5-14-81)

Sec. 19-201. - Application.

The provisions of this article shall apply to all users of water within the corporate limits of the village.

(Ord. No. 6-81, § 2, 5-14-81)

Sec. 19-202. - Implementation.

(a) *Permanent restrictions.* The following permanent restrictions are adopted.

- (1) Irrigation of any residential, commercial, institutional, governmental or industrial landscape areas shall be restricted to the hours of 5:00 p.m. and 9:00 a.m.
- (2) It shall be unlawful to operate or cause the operation of any irrigation system or device in a manner causing water to be wasted, including but not limited to unnecessary watering of impervious areas, other than that which may occur incidental to the proper operation of the primary irrigation system.
- (3) Upon the effective date of section, new installations of automatic irrigation systems shall be

equipped with a water sensing device which will automatically discontinue irrigation during periods of rainfall.

- (b) *Exemptions.* The following activities shall be exempt from the provisions of paragraph (a) of this section:
- (1) Landscape irrigation by hand watering using a self-canceling nozzle.
 - (2) Landscape irrigation by systems from which the sole source is treated wastewater effluent.
 - (3) The operation of irrigation systems for system repair and maintenance.
 - (4) Flushing of water mains required for normal water main clearance and maintenance and for maintenance of water quality; however, where practical, contractors and utilities shall direct flushed water into pervious areas, flush at the minimum rate necessary for cleaning and disperse water in such a manner to benefit local vegetation.
 - (5) Landscape irrigation for purposes of watering in fungicides, insecticides and herbicides as required by the manufacturer or by federal or state laws; however, this exemption applies only to licensed pest control and herbicide operators and shall be limited to manufacturers' recommendations.
 - (6) Landscape irrigation for the purpose of watering in newly planted grass and foliage for the first forty-five (45) days after initial installation.
 - (7) Irrigation activity for dust emissions required by court, village ordinance or administrative action.
 - (8) Landscape irrigation by systems whose sole source of water is a surface water system.

(Ord. No. 6-81, § 3, 5-14-81; Ord. No. 6-85, § 1, 5-9-85; Ord. No. 38-96, § 1, 10-10-96; Ord. No. 20-98, § 1, 8-27-98)

Sec. 19-203. - Enforcement—Generally.

Every police officer or code enforcement officer of the village shall in connection with all other duties imposed by law, diligently enforce the provisions of this law.

(Ord. No. 6-81, § 4, 5-14-81)

Sec. 19-204. - Same—Emergency power.

In the event a further emergency arises which needs immediate remedial action, the mayor is authorized to take such action without prior council approval.

(Ord. No. 6-81, § 9, 5-14-81)

Sec. 19-205. - Exception to maintain sanitation.

The village manager upon the recommendation of the appropriate local authority or department of environmental regulation or upon his own recognizance shall have the authority to permit a reasonable use of water in any case necessary to maintain adequate health, public safety, and sanitation standards.

(Ord. No. 6-81, § 6, 5-14-81)

Sec. 19-206. - Penalties.

Violation of any provision of this article shall be subject to the following penalties:

- (1) First violation—Warning;
- (2) Second violation—Twenty-five dollars (\$25.00);
- (3) Third violation—Fifty dollars (\$50.00);
- (4) Fourth violation and subsequent violations—Misdemeanor as authorized by the village Code.

(Ord. No. 6-81, § 5, 5-14-81)

**VILLAGE OF NORTH PALM BEACH
VILLAGE ATTORNEY'S OFFICE**

TO: Honorable Mayor and Council

THRU: Andrew D. Lukasik, Village Manager

FROM: Leonard G. Rubin, Village Attorney

DATE: March 24, 2022

SUBJECT: **ORDINANCE 1st Reading** – Adoption of amendments to Firefighter Pension Plan to incorporate changes set forth in the newly adopted Collective Bargaining Agreement

Through the adoption of Resolution 2022-02 on January 13, 2022, the Village Council ratified a new Collective Bargaining Agreement (“CBA”) between the Village and the Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc. The new CBA modified certain provisions applicable to the pension benefits for firefighter members, and these amendments need to be incorporated into the Village Code.

The attached Ordinance amends Chapter 2, “Administration,” Article V, “Pensions and Retirement Systems,” Division 4, “Pension and Certain Other Benefits for Fire and Police Employees,” of the Village Code of Ordinances to reflect the terms of the new CBA as follows:

- Sections 2-159 and 2-161 are amended to raise the cap on retirement benefits from seventy-five percent (75%) to eighty percent (80%) for firefighters who retire on or after October 1, 2022.
- Section 2-163 is amended to increase employee contributions for firefighter members from seven percent (7%) to:
 - Seven and one-half percent (7.5%) effective September 30, 2022;
 - Eight percent (8%) effective September 30, 2023; and
 - Eight and one-half percent (8.5%) effective September 30, 2024.

As indicated at the time the CBA was ratified, the enhancements to the pension benefits will have minimal to no financial impact to the Village. Based on the actuarial analysis completed during union negotiations, the additional contributions should be adequate to offset the increase in the pension benefit.

The attached Ordinance has been prepared and/or reviewed for legal sufficiency by this office.

Recommendation:

Village Staff requests Council consideration and approval on first reading of the attached Ordinance amending Chapter 2 of the Village Code of Ordinances to modify the pension benefits and contributions for firefighter members as set forth in the Collective Bargaining Agreement between the Village and the Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc. in accordance with Village policies and procedures.

1 Fund and is intended to be a tax qualified plan under Internal Revenue Code Section
2 401(a) and meet the requirements of a governmental plan as defined in Internal
3 Revenue Code Section 414(d).
4

5 (b) *Definitions.* As used herein, unless otherwise defined or required by
6 the context, the following words and phrases shall have the meaning indicated:
7

8 *Accrued benefit* means the portion of a member's normal retirement benefit
9 which is considered to have accrued as of any date-, as follows:
10

11 (1) A member's accrued benefit for years of credited service earned
12 before October 1, 2018 shall be equal to the sum of two and one-
13 half percent of the member's average monthly earnings multiplied
14 by the member's credited service for the first twenty-four (24) years;
15 zero (0) percent of the member's average monthly earnings
16 multiplied by the member's credited service for each year after
17 twenty-four (24) years up to thirty (30) years; and two (2) percent of
18 the member's average monthly earnings multiplied by the member's
19 credited service for each year in excess of thirty (30) years.
20

21 (2) A member's accrued benefit for years of credited service earned on
22 and after October 1, 2018 (provided the member was employed by
23 the Village on or after July 11, 2019) shall be equal to two and three-
24 fourths percent per year of service. For Police Officers and
25 Firefighters who retire prior to October 1, 2022, the ~~The~~ total
26 accrued benefit shall not be greater than seventy-five (75) percent of
27 average monthly earnings at the time of retirement (including entry
28 into the DROP), but in all cases the accrued benefit earned on and
29 after October 1, 2018 shall be at least two and three-fourths percent
30 per year of service on and after October 1, 2018. For Firefighters
31 who retire on and after October 1, 2022, the total accrued benefit
32 shall not be greater than eighty (80) percent of average monthly
33 earnings at the time of retirement (including entry into the DROP),
34 but in all cases the accrued benefit earned on and after October 1,
35 2018 shall be at least two and three-fourths percent per year of
36 service on and after October 1, 2018.
37

38 (3) For purposes of this calculation, average monthly earnings and
39 credited service as of the date of determination shall be used. The
40 accrued benefit is considered to be payable in the plan's normal form
41 commencing on the member's normal retirement date, with such
42 date determined as through the member remains in full-time
43 employment with the employer.
44

45 * * *

46 **Sec. 2-161. Benefit amounts.**

1
2 (a) *Normal retirement benefit.*

3
4 (1) *Amount.* Each member who retires on or after the member's normal
5 retirement date shall be eligible to receive a normal retirement benefit
6 commencing on the member's actual retirement date. ~~A retiree's maximum~~
7 ~~monthly pension benefit shall not exceed seventy five (75) percent of the~~
8 ~~retiree's average monthly earnings as that term is defined in Section 2-159~~
9 ~~above.~~ In all cases, the benefit provided for years of service on and after
10 October 1, 2018 shall be at least two and three-fourths percent of average
11 monthly earnings per year of service (provided the member was employed
12 by the village on and after July 11, 2019). The monthly normal retirement
13 benefit shall be calculated as follows:

14
15 *For Police Officer members:* An amount equal to the sum of two and one-
16 half percent of the member's average monthly earnings multiplied by the
17 member's credited service prior to October 1, 2018; and two and three-
18 fourths percent for credited service on or after October 1, 2018 (provided
19 the member remained employed by the Village as a police officer on or after
20 July 11, 2019). A Police Officer retiree's maximum monthly pension
21 benefit shall not exceed seventy-five (75) percent of the retiree's average
22 monthly earnings as that term is defined in Section 2-159 above.

23
24 *For Firefighter members:* An amount equal to the sum of two and one-half
25 percent of the member's average monthly earnings multiplied by the
26 member's credited service prior to October 1, 2018; and two and three-
27 fourths percent for credited service on or after October 1, 2018 (provided
28 the member remained employed by the Village as a firefighter on or after
29 July 11, 2019). On and after October 1, 2022, a Firefighter retiree's
30 maximum monthly pension benefit shall not exceed eighty (80) percent of
31 the retiree's average monthly earnings as that term is defined in Section 2-
32 159 above; for retirements prior to October 1, 2022, the maximum benefit
33 is 75% of average monthly earnings.

34
35 * * *

36
37 **Sec. 2-163. Contributions.**

38
39 (a) *Member contributions.*

40
41 (1) *Amount.* Members of the plan shall make regular contributions to the fund
42 at rate equal to two (2) percent of their respective earnings.

43
44 *For Police Officer members only:*

- 1 (i) Effective at the beginning of the first full payroll period after
2 October 1, 2013, the Police Office member contribution shall
3 increase to two and sixty-seven one hundredths (2.67) percent;
4
5 (ii) Effective the first full payroll period after October 1, 2014, the
6 Police Officer member contribution shall increase to three and
7 thirty-three one hundredths (3.33) percent; and
8
9 (iii) Effective the first full payroll period after October 1, 2015, the
10 Police Officer member contribution shall increase to four (4)
11 percent.
12
13 (iv) Effective the second payroll period following the adoption of
14 Ordinance 2019-11, the Police Officer member shall contribute six
15 (6) percent of earnings.
16
17 (v) Effective the first payroll period after October 1, 2020, the Police
18 Officer member shall contribute seven (7) percent of earnings.
19
20 (vi) During participation in the DROP, Police Officer members shall
21 contribute four (4) percent of earnings, with three (3) percent
22 credited to the member's DROP account and one (1) percent applied
23 to the Pension Plan Unfunded Actuarial Accrued Liability
24 ("UAAL").
25

26 *For Firefighter members only:*
27

- 28 (i) Effective the beginning of the first full payroll period after April 1,
29 2015, the Firefighter member contribution shall increase to three and
30 one-half (3½) percent; and
31
32 (ii) Effective the first full payroll period after April 1, 2016, the
33 Firefighter member contribution shall increase to five (5) percent.
34
35 (iii) Effective with the second payroll period following adoption of
36 Ordinance No. 2019-11, the Firefighter member contribution shall
37 increase from five (5) percent of earnings to seven (7) [percent] of
38 earnings.
39
40 (iv) Effective the first full payroll period after September 30, 2022, the
41 Firefighter member contribution shall increase from seven (7)
42 percent to seven and one-half (7.5) percent.
43
44 (v) Effective the first full payroll period after September 30, 2023, the
45 Firefighter member contribution shall increase from seven and one-
46 half (7.5) percent to eight (8) percent.

1
2 (vi) Effective the first full payroll period after September 30, 2024, the
3 Firefighter member contribution shall increase from eight (8)
4 percent to eight and one-half (8.5) percent.

5
6 ~~(ivvii)~~ During DROP, the Firefighter member shall contribute four (4)
7 percent of earnings, with three (3) percent credited to the member's
8 DROP account and one (1) percent applied to the Pension Plan.

9
10 (2) *Duration.* The village shall pick-up, rather than deduct from each member's
11 pay, beginning with the date of employment, two (2) percent of the
12 member's basic compensation. The monies so picked-up shall be deposited
13 in the fund on a monthly basis. An account record shall be maintained
14 continuously for each member. Pick-up contributions shall continue until
15 death, disability or termination of service, whichever shall occur first.
16 Contributions shall remain in the fund unless withdrawn as provided in the
17 plan. No member shall have the option to choose to receive the contributed
18 amounts directly instead of having them paid by the village directly to the
19 plan. All such pick-up contributions by the village shall be deemed and be
20 considered as part of the member's accumulated contributions and subject
21 to all provisions of the plan pertaining to accumulated contributions of
22 members. The intent of this provision is to comply with Section 414(h)(2)
23 of the Internal Revenue Code. For paying Social Security taxes, and for such
24 other purposes except as specified in this plan, the amount of employee
25 contributions "picked-up" or paid by the village will be added to the amount
26 distributed on a current basis in order to determine total wages, salary, pay
27 or compensation. In the event that the employer agrees to assume and pay
28 member contributions in lieu of direct contributions by the member, such
29 contributions shall accordingly be paid into the plan on behalf of the
30 members. No member subject to such agreement shall have the option of
31 choosing to receive the contributed amounts directly instead of having them
32 paid by the employer directly to the plan. All such contributions by the
33 employer shall be deemed and considered as part of the member's
34 accumulated contributions and subject to all provisions of this plan
35 pertaining to accumulated contributions of members. The intent of this
36 language is to comply with section 414(h)(2) of the Internal Revenue Code.

37
38 (3) *Interest.* Interest shall be credited to member contributions as of September
39 30 of each year at a rate equal to the change in the consumer price index,
40 published by the U.S. Bureau of Labor Statistics, over the twelve-month
41 period ending on the previous June 30. The maximum rate for any year shall
42 be seven (7) percent and the minimum rate shall be zero (0) percent.

43
44 (4) *Guaranteed refund.* All benefits payable under this plan are in lieu of a
45 refund of accumulated contributions. In any event, however, each member

1 shall be guaranteed the payment of benefits on his behalf at least equal in
2 total amount to his accumulated contributions.

3
4 * * *

5
6 Section 3. All other provisions of Division 4 of Article V of Chapter 2 of the Village
7 Code of Ordinances not expressly amended as set forth above shall remain unchanged by the
8 adoption of this Ordinance.

9
10 Section 4. The provisions of this Ordinance shall become and be made part of the Code
11 of the Village of North Palm Beach, Florida.

12
13 Section 5. If any action, paragraph, sentence, clause, phrase or word of this Ordinance
14 is for any reason held be a court of competent jurisdiction to be unconstitutional, inoperative or
15 void, such holding shall not affect the remainder of this Ordinance.

16
17 Section 6. All ordinance or parts of ordinances and resolutions or parts of resolutions
18 of the Village of North Palm Beach, Florida, which are in conflict with this Ordinance are hereby
19 repealed to the extent of such conflict.

20
21 Section 7. This Ordinance shall be effective immediately upon adoption.

22
23 PLACED ON FIRST READING THIS ____ DAY OF _____, 2022.

24
25 PLACED ON SECOND, FINAL READING AND PASSED THIS ____ DAY OF _____,
26 2022.

27
28
29
30 (Village Seal)

MAYOR

31
32
33
34 ATTEST:

35
36 _____

VILLAGE CLERK

37
38
39 APPROVED AS TO FORM AND
40 LEGAL SUFFICIENCY:

41
42 _____

VILLAGE ATTORNEY

43
44

**VILLAGE OF NORTH PALM BEACH
VILLAGE MANAGER'S OFFICE**

TO: Honorable Mayor and Village Council Members

FROM: Andrew D. Lukasik, Village Manager

DATE: March 24, 2022

SUBJECT: **ORDINANCE 1st Reading** – Modification of On Street Parking Regulations in the vicinity of Lakeside Park

Village staff recommends approval of an ordinance modifying on-street parking regulations in the vicinity of Lakeside Park.

Background:

Lakeside Park is an attractive and popular beach-front park tucked within a residential neighborhood. Because of the number of people who make their way to the park on a regular basis, parking has been an issue as the parking lot's capacity is limited. This resulted in visitors resorting to the use of on-street parking in the residential neighborhood.

In December 2018, the Village adopted parking restrictions that limited on-street parking on weekends and holidays on several streets in the neighborhood surrounding Lakeside Park.

The Village is evaluating possible parking restrictions that affect Lakeside Park itself in an effort to improve accessibility to residents.

Village staff is recommending adoption of this ordinance before considering parking restrictions at the Park as it could address some of the impacts felt by nearby residents. The ordinance being considered will extend the restrictions beyond weekends and holidays, will reduce the number of streets impacted and provides for exceptions for neighborhood residents and their guests through the use of a Village issued pass.

Ordinance Details:

The ordinance is more restrictive in that on-street parking will not be permitted at any time. The only exception is for residents and their guests on the effected streets who can park with the use of a Village issued parking pass.

The streets that will have the on-street parking restrictions will be: Lighthouse Drive between US1 and Lakeside Drive, Lakeside Circle, Lakeside Drive from the southerly right-of-way line of Cruiser Road South south to Atlantic Road, the east-west section of Atlantic Road, and Lakeside Court.

Lastly, the ordinance formally introduces the use of a Village issued parking pass to create the on-street parking exception for residents.

The attached Ordinance has been prepared/reviewed by the Village Attorney for legal sufficiency.

Recommendation:

Village staff requests Council consideration and approval on first reading of the attached Ordinance modifying on-street parking restrictions in the vicinity of Lakeside Park.

1 **ORDINANCE NO. 2022-_____**

2
3 AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH
4 PALM BEACH, FLORIDA, AMENDING ARTICLE III, "STOPPING, STANDING
5 AND PARKING," OF CHAPTER 18, "MOTOR VEHICLES AND TRAFFIC," OF
6 THE VILLAGE CODE OF ORDINANCES BY AMENDING SECTION 18-34.1,
7 "VEHICLE, TRAILER OR BOAT PARKING PROHIBITED UPON PAVED OR
8 UNPAVED AREA OF ROAD RIGHT-OF-WAY OF SPECIFIC ROADWAYS," TO
9 MODIFY THE PARKING REGULATIONS IN THE VICINITY OF LAKESIDE
10 PARK; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY;
11 PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

12
13 WHEREAS, the Village of North Palm Beach, as a duly organized Florida municipality,
14 possesses the Home Rule Authority conferred upon it by the Florida Constitution and Chapter 166,
15 Florida Statutes; and

16
17 WHEREAS, Section 316.008, Florida Statutes, authorizes municipalities, with respect to streets
18 and highways under their jurisdiction and within the reasonable exercise of their police powers, to
19 regulate or prohibit stopping, standing and parking; and

20
21 WHEREAS, the Village Council wishes to amend Section 18-34.1(b) of the Village Code of
22 Ordinances, regulating parking in the vicinity of Lakeside Park, to: (1) provide for daily enforcement;
23 (2) reduce the area where parking is prohibited in the right-of-way; and (3) codify the exemption to the
24 parking restrictions for residents and their guests; and

25
26 WHEREAS, the Village Council determines that the adoption of this Ordinance is in the best
27 interests of the residents of the Village of North Palm Beach.

28
29 NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF
30 NORTH PALM BEACH, FLORIDA as follows:

31
32 Section 1. The foregoing "Whereas" clauses are hereby ratified as true and correct and are
33 incorporated herein.

34
35 Section 2. The Village Council hereby amends Chapter 18, "Motor Vehicles and Traffic," of the
36 Village Code of Ordinances by amending Article III, "Stopping, Standing and Parking," to read as
37 follows (additional language is underlined and deleted language is ~~stricken through~~):

38
39 **ARTICLE III. - STOPPING, STANDING AND PARKING**

40
41 * * *

42
43 **Sec. 18-34.1. Vehicle, trailer or boat parking prohibited upon paved or unpaved**
44 **area of the road right-of-way of specific roadways.**

45
46 (a) The parking of any vehicle, trailer or boat is hereby prohibited upon the paved
47 or unpaved area of the road right-of-way of those portions of the following

1 described roadways located within the corporate limits of the Village of North
2 Palm Beach, Florida:

3
4 State Road A-1-A;

5
6 Prosperity Farms Road;

7
8 U.S. Highway # 1 (SR #5);

9
10 Northlake Boulevard;

11
12 800 Block of Lighthouse Drive;

13
14 North side of Lighthouse Drive between Lighthouse Bridge and one hundred
15 (100) feet east of the east right-of-way line of Lagoon Drive;

16 North Anchorage Drive from Eastwind Drive to U.S. #1 (SR #5);

17
18 South Anchorage Drive and Eastwind Drive adjacent to the North Palm Beach
19 Elementary School property only during the period starting one (1) hour prior
20 to and ending one (1) hour after published school hours inclusive;

21
22 Southerly most four hundred (400) feet of the westerly road right-of-way of
23 Castlewood Drive adjacent to the First Church of Christ Scientist.

- 24
25 (b) From sunrise to sunset ~~on weekends and legal holidays~~, the parking of any
26 vehicle is hereby prohibited upon the paved or unpaved area of the road right-
27 of-way of the following described roadways (or portions thereof) located
28 within the corporate limits of the Village of North Palm Beach, Florida unless
29 said vehicle is operated by a resident of the adjacent property or a guest of a
30 resident and displays a valid guest pass issued by the village:

31
32 Lakeside Drive from the southerly right-of-way line of ~~Anchorage Drive North~~
33 Cruiser Road South south to Atlantic Road;

34
35 Atlantic Road (east-west portion only);

36
37 Lakeside Court;

38
39 Lakeside Circle; and

40
41 Lighthouse Drive from U.S. Highway One to Lakeside Drive;

42
43 ~~Buoy Road;~~

44
45 ~~Cruiser Road South;~~

46
47 ~~Cruiser Road North;~~

1 ~~Dory Road South; and~~

2
3 ~~Dory Road North.~~

4
5 Notwithstanding the foregoing, residents may continue to park boats and boat
6 trailers and recreational vehicles and trailers in the swales of these roadways
7 on a temporary basis to the extent authorized by sections 18-35 and 18-35.1 of
8 this article.

9
10 * * *

11
12 Section 3. The provisions of this Ordinance shall become and be made part of the Code of
13 Ordinances for the Village of North Palm Beach, Florida.

14
15 Section 4. If any section, paragraph, sentence, clause, phrase or word of this Ordinances is for
16 any reason held by a court of competent jurisdiction to be unconstitutional, inoperative or void, such
17 holding shall not affect the remainder of the Ordinance.

18
19 Section 5. All ordinances and resolutions, or parts of ordinances and resolutions, in conflict
20 herewith are hereby repealed to the extent of such conflict.

21
22 Section 6. This Ordinance shall be effective immediately upon adoption.

23
24 PLACED ON FIRST READING THIS _____ DAY OF _____, 2022.

25
26 PLACED ON SECOND, FINAL READING AND PASSED THIS _____ DAY OF _____,
27 2022.

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31 (Village Seal)

MAYOR

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33
34 ATTEST:

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36 _____
37 VILLAGE CLERK

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39 APPROVED AS TO FORM AND
40 LEGAL SUFFICIENCY:

41
42 _____
43 VILLAGE ATTORNEY

**VILLAGE OF NORTH PALM BEACH
PARKS AND RECREATION**

TO: Honorable Mayor and Council
THRU: Andrew D. Lukasik, Village Manager
FROM: Zakariya M. Sherman, Director of Leisure Services
DATE: March 24, 2022
SUBJECT: **RESOLUTION** – Amending Resolution 2020-64 – Engineering Services for Anchorage Park Marina Dry Storage Renovation Project

At the October 8, 2020 Village Council meeting, staff recommended approval of a proposal from Engenuity Group Inc. to provide professional engineering services for the renovation of the Anchorage Park Marina Dry Storage compound in the amount of \$58,067.00. The services included civil engineering & surveying services, along with planning, landscape architecture and electrical engineering services. The services were to be performed by Engenuity, as well as its sub consultants Smith Engineering and 2GHO, in accordance with the terms of the existing Continuing Contract for Engineering Services with the Village. The Village Council approved the proposal through the adoption of Resolution 2020-64

In discussions about the dry storage project with various boards and committees, staff discovered that a fire hydrant was necessary in Anchorage Park (somewhere close to the marina/dry storage area) in case of a fire.

The nearest hydrants to the park are located at the corner of Anchorage and Gulf and Anchorage and Flotilla. While the main building is less than 250 feet away from the hydrant on Anchorage and Gulf, the middle of the dry storage compound is over 700 feet away, and the wet slips are over 1,000 feet away. The hydrant at the corner of Anchorage and Flotilla is even further away from the building and the other park amenities.

To ensure that a fire hydrant is within reasonable proximity to the new dry storage compound and boat slips (<500 feet), Engenuity Group Inc. put together a proposal to include a fire hydrant near the boat wash area. This proposal is supported by the North Palm Beach Fire Rescue Department. Civil design, permitting, and construction phase services are expected to cost \$8,500.00. Therefore, staff requests that Council amend Resolution 2020-64 – Engineering Services for Anchorage Park Marina Dry Storage Renovation Project – to account for the fire hydrant and additional costs.

The attached Resolution has been prepared/reviewed by your Village Attorney for legal sufficiency.

Account Information:

Fund	Department	Account Number	Account Description	Amount
Recreation Grant Fund	Parks & Recreation	U8028-66211	Grant Expense – Anchorage Park	\$8,500.00

Recommendation:

Village Staff requests Council consideration and approval of the attached Resolution amending Resolution 2020-64 to modify the scope of the engineering services for the Anchorage Park Marina Dry Storage Renovation Project by accepting a proposal from Engenuity Group Inc. to provide professional engineering services to provide a fire hydrant at Anchorage Park in the vicinity of the boat ramp wash down at additional cost of \$8,500.00, with funds expended from the Recreation Grant Fund Account Number U8028-66211 (Grant Expense – Anchorage Park), in accordance with Village policies and procedures.

RESOLUTION 2022-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, AMENDING RESOLUTION NO. 2020-64 TO INCLUDE ADDITIONAL ENGINEERING SERVICES FOR THE INSTALLATION OF A FIRE HYDRANT FOR THE ANCHORAGE PARK MARINA DRY STORAGE COMPOUND RENOVATION PROJECT AND AUTHORIZING THE VILLAGE MANAGER TO EXECUTE ALL REQUIRED DOCUMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village is a party to a Continuing Contract for Professional Engineering Services with Engenuity Group, Inc. to perform engineering and related services as Village Engineer; and

WHEREAS, through the adoption of Resolution No. 2020-64, the Village Council accepted the proposal submitted by Engenuity Group, Inc., and two of its subconsultants, 2GHO and Smith Engineering, for professional engineering services for the Anchorage Park Marina Dry Storage Compound Renovation Project; and

WHEREAS, Village Staff is recommending revising the scope of engineering services to include a required fire hydrant in the vicinity of the boat ramp wash down; and

WHEREAS, the Village Council determines that adoption of this Resolution is in the best interests of the residents of the Village of North Palm Beach.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing recitals are ratified as true and incorporated herein.

Section 2. The Village Council hereby amends Resolution No. 2020-64 to include a proposal from Engenuity Group, Inc. pursuant to the Continuing Contract for Professional Engineering Services for additional services for the Anchorage Park Marina Dry Storage Compound Renovation Project relating to the installation of a fire hydrant at an additional cost of \$8,500.00 (bringing to the total cost of engineering services to \$66,567.00), with funds expended from Account No. U8028-66211 (Special Revenue Recreation Grant Fund – Anchorage Park Enhancement Grant). The services shall be performed in accordance with all terms and conditions of the Continuing Contract. The Village Council further authorizes the Village Manager to execute all documents necessary to effectuate these services.

Section 3. All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK

March 3, 2022

Mr. Stephen Poh
Parks and Recreation
Village of North Palm Beach
603 Anchorage Drive
North Palm Beach, FL 33408
(Via E-Mail: spoh@village-npb.org)

**Re: Anchorage Park
Fire Hydrant
North Palm Beach, Florida
Engenuity Group Project No. 03045.104.14C**

Dear Mr. Poh:

We are pleased to offer this proposal to render professional civil engineering services to provide a fire hydrant at Anchorage Park in the vicinity of the boat ramp wash down, (hereinafter called the "Project").

As part of the ongoing improvements to the boat storage compound, the Village desires placement of a potable water fire hydrant conveniently located near the boat wash down area. Pressurized, potable water service is available at the park via a public water main owned by Seacoast Utility Authority. Design of the water main and fire hydrant will be included in the construction drawings being prepared for the boat storage compound, already in progress. A topographic survey was previously prepared and will be utilized for this design.

Our services as set forth in Exhibit "A" will be provided for a lump sum of **\$8,500.00** based on the following distribution of compensation:

A. Civil Design and Permitting	\$6,500.00
B. Construction Phase Services	\$2,000.00

Subtotal: \$8,500.00

Permit Fees, Reproduction Charges and Reimbursable Expenses

The fee for the sub-consultants will be invoiced through Engenuity and no mark-up will be added to their fee. The total fee does not include the payment of any governmental agency submittal or processing fees. The cost of printing, reproduction, facsimile, mileage, and postage are included in our fee.

Invoicing and Payment

Work will be invoiced on a monthly basis for work completed to date. Invoice shall be paid in full by the Client within thirty (30) days of the invoice date, unless within such thirty (30) day period, Client notifies Engenuity Group, Inc. in writing of its objection to the amount of said invoice. Such notice shall be accompanied by payment of any undisputed portion of said invoice. If written objection is not received within thirty (30) days it shall constitute approval of invoice by Client. If the payment is not received within thirty (30) days of billing date, a late charge will be added to the invoice in the amount of 1½ percent per month on the outstanding balance. If payment is not received within sixty (60) days of the invoice date, work may be suspended on the project until the outstanding invoice(s) are paid in full.

This proposal and Exhibit "A" and "B" represent the entire understanding between you and us with respect to the Project. If this satisfactorily sets forth your understanding of our scope of services, we would appreciate you providing written authorization to proceed.

PURSUANT TO SECTION 558.0035 FLORIDA STATUTES, THE CONSULTANT IS THE RESPONSIBLE PARTY FOR THE PROFESSIONAL SERVICES IT AGREES TO PROVIDE UNDER THIS CONTRACT. NO INDIVIDUAL PROFESSIONAL EMPLOYEE, AGENT, DIRECTOR, OFFICER OR PRINCIPAL MAY BE INDIVIDUALLY LIABLE FOR NEGLIGENCE ARISING OUT OF THIS CONTRACT, AS LONG AS THE CONSULTANT MAINTAINS THE PROFESSIONAL LIABILITY INSURANCE REQUIRED UNDER THIS CONTRACT AND AS LONG AS ANY DAMAGES ARE SOLELY ECONOMIC IN NATURE AND THE DAMAGES DO NOT EXTEND TO PERSONAL INJURIES OR PROPERTY NOT SUBJECT TO THIS CONTRACT.

Sincerely,



Adam Swaney, P.E.
Director of Engineering

Approved by:



Keith B. Jackson, P.E.
Vice President

EXHIBIT "A"

Anchorage Park – Fire Hydrant Village of North Palm Beach, Florida Engenuity Group Project No. 03045.104.14C

ENGINEER'S SERVICES:

A1.01 Design Services

- A. Prepare drawings indicating the scope, extent, and character of the water main and fire hydrant work to be performed and furnished by the CONTRACTOR. This work will be included in the construction drawings for the boat compound area, currently in progress.
- B. Specifications shall be in note format on plans.
- C. Provide technical criteria, written descriptions, and design data for filing a permit application to the Village of NPB, Seacoast Utility Authority and PBC Health Dept.
- D. This proposal does **not** include the following:
 - 1. Preparation of a dewatering permit for the contractor, if necessary.
 - 2. Reproduction of drawings and specifications for CONTRACTOR'S use during construction.
 - 3. Design of landscaping, irrigation, or lighting/electric.
 - 4. Geotechnical field-testing services during construction.
 - 5. Topographic Survey (previously completed) or Construction survey/stakeout and preparation of record drawings.
 - 6. Any Environmental analysis of wetlands, uplands or vegetation.

A1.03 Bidding Services

- A. Assist client in advertising and obtaining bids for site work. Client shall prepare bid manual as necessary.

A1.04 Construction Phase Services

- A. Attend preconstruction meeting with Village staff and selected contractor and issue minutes.
- B. Provide periodic construction observations over the project duration, in conjunction with Village Staff for construction quality control purposes. Attend construction site meetings as necessary.
- C. Provide review and approval of periodic pay requests, requests for information, clarifications and interpretations as required.
- D. Provide construction completion certification to Village, Seacoast Utility Authority and PBC Health Dept.

RESOLUTION 2020-64

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, APPROVING A PROPOSAL FROM ENGENUITY GROUP, INC. FOR PROFESSIONAL ENGINEERING SERVICES FOR THE ANCHORAGE PARK MARINA DRY STORAGE COMPOUND RENOVATION PROJECT AND AUTHORIZING THE VILLAGE MANAGER TO EXECUTE ALL REQUIRED DOCUMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village is a party to a Continuing Contract for Professional Engineering Services with Engenuity Group, Inc. to perform engineering and related services as Village Engineer; and

WHEREAS, Village Administration recommended accepting the proposal submitted by Engenuity Group, Inc., and two of its subconsultants, 2GHO and Smith Engineering, for professional engineering services for the Anchorage Park Marina Dry Storage Compound Renovation Project; and

WHEREAS, the Village Council determines that adoption of this Resolution accepting the proposal from Engenuity Group, Inc. is in the best interests of the residents and citizens of the Village of North Palm Beach.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing recitals are ratified as true and incorporated herein.

Section 2. The Village Council hereby approves and accepts the proposal from Engenuity Group, Inc. pursuant to the Continuing Contract for Professional Engineering Services for engineering services for the Anchorage Park Marina Dry Storage Compound Renovation Project at a total cost of \$58,067.00, with funds expended from Account No. U8028-66211 (Special Revenue Recreation Grant Fund – Anchorage Park Enhancement Grant). The services shall be performed in accordance with all terms and conditions of the Continuing Contract. The Village Council further authorizes the Village Manager to execute all documents necessary to effectuate these services.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8TH DAY OF OCTOBER, 2020.

(Village Seal)


MAYOR

ATTEST:


VILLAGE CLERK



ENGINEERS SURVEYORS GIS MAPPERS

C. ANDRE RAYMAN, P.S.M.

KEITH B. JACKSON, P.E.

LISA A. TROPEPE, P.E.

ADAM SWANEY, P.E., LEED AP

JENNIFER MALIN, P.S.M.

February 13, 2020

Revised: March 19, 2020

Mr. Russ Ruskay
Parks and Recreation
Village of North Palm Beach
603 Anchorage Drive
North Palm Beach, FL 33408
(Sent Via E-Mail: rruskay@village-npb.org)

**Re: Anchorage Park
Boat Storage Compound and Boat Trailer Day Parking Lot
North Palm Beach, Florida
Engenuity Group Project No. 03045.104.14B**

Dear Mr. Ruskay:

We are pleased to offer this proposal to render professional civil engineering & surveying services, along with planning, landscape architecture and electrical engineering services, in connection with the design of a Boat Storage Compound, Boat Trailer Day Parking Lot and North Canal Buffer (hereinafter called the "Project").

Per your recent request, this proposal will be divided into 3 parts:

- **Boat Storage Compound**
- **Boat Trailer Day Parking Lot**
- **North Canal Buffer**

Boat Storage Compound:

North Palm Beach desires a boat/vehicle/RV storage compound to be constructed utilizing the current storage site on the north side of the park. Compound shall be enclosed by an 8' (minimum) high concrete-type wall with a secure entrance and illumination, following Crime Prevention through Environmental Design (CPTED) principles. Traffic circulation and boat/vehicle/RV spaces will be designed to maximize storage spaces.

Boat Trailer Day Parking Lot:

Additionally, a parking lot for vehicle/boat trailer "day" parking on the south side of the park will be similarly designed to accommodate users of the existing boat ramp. The boat wash down area will remain in its current location and be augmented with additional drainage features to help collect and convey runoff to the existing detention areas within the park.

Asphalt path connectivity will be included in the design to connect existing pathways and provide continuous pedestrian circulation in areas where it is discontinuous or missing.

North Canal Buffer:

Provide tree inventory for removal of exotic pest material and a landscape mitigation plan to bring area back into a natural regenerative system. Consultant shall coordinate with the Village Environmental Committee. Planting and irrigation plan shall be included and synonymous with the compound wall buffer plan.

Design plans shall be generally consistent with the currently adopted "Master Plan" for Anchorage Park.

This proposal will include the use of our team sub-consultants for planning/landscape, architecture/irrigation (2GHO) and electrical engineering for illumination and incidental electrical requirements (SEC).

Our services as set forth in Exhibit "A" will be provided for a lump sum of **\$104,257.00** based on the following distribution of compensation:

• **Boat Storage Compound:**

Engenuity Group

A. Survey of Existing Conditions	\$4,300.00
B. Civil Design and Permitting	\$27,625.00
C. Construction Administration Services	\$8,125.00

Sub-consultants (Proposals attached in Exhibit "B"):

D. Planning, Landscape Architecture, including Construction Administration Services (2GHO)	\$11,017.00
E. Electrical Design, including Construction Administration Services (SEC)	\$7,000.00

Subtotal: \$58,067.00

• **Boat Trailer Day Parking Lot:**

Engenuity Group

F. Survey of Existing Conditions	\$2,580.00
G. Civil Design and Permitting	\$14,875.00
H. Construction Administration Services	\$4,375.00

Sub-consultants (Proposals attached in Exhibit "B"):

I. Planning, Landscape Architecture, including Construction Administration Services (2GHO)	\$11,658.00
J. Electrical Design, including Construction Administration Services (SEC)	\$6,000.00

Subtotal: \$39,488.00

• **North Canal Buffer:**

Engenuity Group

K. Survey of Existing Conditions	\$1,720.00
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Sub-consultants (Proposals attached in Exhibit "B"):

L. Planning, Landscape Architecture, including Construction Administration Services (2GHO)	\$4,982.00
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Subtotal: \$6,702.00

Permit Fees, Reproduction Charges and Reimbursable Expenses

The fee for the sub-consultants will be invoiced through Engenuity and no mark-up will be added to their fee. The total fee does not include the payment of any governmental agency submittal or processing fees. The cost of printing, reproduction, facsimile, mileage, and postage are included in our fee.

Invoicing and Payment

Work will be invoiced on a monthly basis for work completed to date. Invoice shall be paid in full by the Client within thirty (30) days of the invoice

date, unless within such thirty (30) day period, Client notifies Engenuity Group, Inc. in writing of its objection to the amount of said invoice. Such notice shall be accompanied by payment of any undisputed portion of said invoice. If written objection is not received within thirty (30) days it shall constitute approval of invoice by Client. If the payment is not received within thirty (30) days of billing date, a late charge will be added to the invoice in the amount of 1½ percent per month on the outstanding balance. If payment is not received within sixty (60) days of the invoice date, work may be suspended on the project until the outstanding invoice(s) are paid in full.

This proposal and Exhibit "A" and "B" represent the entire understanding between you and us with respect to the Project. If this satisfactorily sets forth your understanding of our scope of services, we would appreciate you providing written authorization to proceed.

PURSUANT TO FLORIDA STATUTES §558.0035 (2013) AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE

Sincerely,



Adam Swaney, P.E.
Director of Engineering

Approved by:



Keith B. Jackson, P.E.
Vice President

Accepted this 8th day of

October, 2020.

By: 

(Owner)

EXHIBIT "A"

Anchorage Park – Boat Storage Compound and Boat Trailer Day Parking Lot

Village of North Palm Beach, Florida
Engenuity Group Project No. 03045.104.14B

ENGINEER'S SERVICES:

A1.01 Topographic Surveying

- A. Establish horizontal and vertical control.
- B. Set temporary benchmarks for CONTRACTOR's use during construction.
- C. Locate existing drainage and sanitary structures with invert elevations, driveways, trees, landscaping, utility poles/lines, and all other above ground items within the two parking areas (dry storage and day parking).
- D. Prepare topographic survey for use as engineering base map and updated survey.
- E. Elevations will be gathered in National Geodetic Vertical Datum of 1929 to be consistent with all previous survey work completed. A conversion factor to NAVD 88 datum will be noted on the survey.

A1.02 Design Services

- A. Prepare drawings indicating the scope, extent, and character of the paving, grading, drainage and security wall work to be performed and furnished by the CONTRACTOR. A performance specification for the security wall will be provided to allow for consistent and similar wall types to be allowed in the bidding process.
- B. Specifications shall be in note format on plans.
- C. Provide technical criteria, written descriptions, and design data for filing a permit application to the Village of NPB, SFWMD for new/modified Environmental Resource Permit for drainage features and NPDES Notice of Intent.

D. This proposal does **not** include the following:

1. Preparation of a dewatering permit for the contractor, if necessary.
2. Reproduction of drawings and specifications for CONTRACTOR'S use during construction.
3. Design of landscaping, irrigation, or lighting/electric. See separate sub consultant proposals.
4. Geotechnical field-testing services during construction.
5. Construction survey/stakeout and preparation of record drawings.
6. Any Environmental analysis of wetlands, uplands or vegetation.

A1.03 Bidding Services

- A. Assist client in advertising and obtaining bids for site work. Client shall prepare bid manual as necessary.

A1.04 Construction Phase Services

- A. Attend preconstruction meeting with Village staff and selected contractor and issue minutes.
- B. Provide periodic construction observations over the project duration, in conjunction with Village Staff for construction quality control purposes. Attend construction site meetings as necessary.
- C. Provide review and approval of periodic pay requests, requests for information, clarifications and interpretations as required.
- D. Provide construction completion certification to Village and SFWMD and NPDES Notice of Completion.



WORK ORDER #x

Anchorage Park – North Palm Beach

Phase 2B Additional Services

2GHO PROJECT #17-0609.3

Boat Storage Enclosure

December 6, 2019, Revised February 17, 2020, March 17, 2020

Design Approach / Scope

The Landscape Architect continue from the conceptual level drawings done to date refine and detail the boat yard wall, layout and landscape.

TASK 7 PHASE 2B BOAT YARD WALL ADDITIONAL:

The Landscape Architect will provide layout confirmation and provide modifications for wall enclosure and parking spaces assuring circulation works and the wall is screened from the outside. The canal buffer will be part of Phase 9. Provide construction documentation on the wall, wall planting and irrigation.

- TASK 7A DELIVERY:**
- Prepare Auto-turn documents for parking and circulation
 - Final parking lot and wall layout
 - Prepare a planting plan for the outside walls of the enclosure
 - Prepare an irrigation plan for the outside walls of the enclosure
 - Wall / Grille details and specifications
 - Assist in grant exhibit requirements
 - Provide preliminary cost estimates

FEE TOTAL:		\$6,292.00
	30% Plans	
	60% Plans	
	90% Plans	
	100% Plans	
REIMBURSEMENT ALLOTMENT:		\$50.00
TIMING:		As Directed

- TASK 7B DELIVERY: MEETINGS**
- Prepare or assist in PowerPoint presentation (\$1,240.00 full)
 - (1) Public Meeting(s) (\$680.00)
 - (1) Committee Meetings (\$680.00)

FEE:		\$2,600.00
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REIMBURSEMENT ALLOTMENT: \$85.00
TIMING: As Directed

TASK 7C DELIVERY: Construction Administration Services
Punch Lists
Up to four (4) team/field meetings
Final Certification

FEE: \$1,940.00
REIMBURSEMENT ALLOTMENT: \$50.00
TIMING: As Directed

TASK 8 PHASE 2B DAY BOAT PARKING LOT:
The Landscape Architect will provide parking layout confirmation assuring circulation works for boat trailers and vehicles.

TASK 8A DELIVERY: Prepare Auto-turn documents for parking and circulation
Layout the trail walkway, connecting to existing
Modify and update the planting plan for the area
Prepare an irrigation plan
Assist in grant exhibit requirements
Provide preliminary cost estimates

FEE TOTAL: \$5,838.00

30% Plans
60% Plans
90% Plans
100% Plans

REIMBURSEMENT ALLOTMENT: \$50.00
TIMING: As Directed

TASK 8B DELIVERY: MEETINGS
Prepare or assist in PowerPoint presentation (\$1,240.00 full)
(1) Public Meeting(s) (\$680.00)
(1) Committee Meetings (\$680.00)

FEE: \$2,600.00
REIMBURSEMENT ALLOTMENT: \$50.00
TIMING: As Directed

TASK 8C DELIVERY: Construction Administration Services
Punch Lists
Up to five (5) team/field meetings
Final Certification

FEE: \$3,020.00
REIMBURSEMENT ALLOTMENT: \$100.00
TIMING: As Directed

TASK 9 NORTH CANAL EMBANKMENT:
The Landscape Architect will provide tree inventory for removal of exotic pest material and a landscape mitigation plan to bring it back into a natural regenerative system. The Consultant will meet and work with the Environmental Committee. Provide construction documentation on the wall, planting and irrigation.

TASK 9A DELIVERY: Inventory trees and exotics on north buffer
Prepare a mitigation planting plan for the canal bank to buffer enclosure
Prepare an irrigation plan for the outside walls of the enclosure
Assist in grant exhibit requirements
Provide preliminary cost estimates

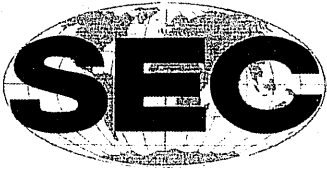
FEE TOTAL:		\$2,858.00
	30% Plans	
	60% Plans	
	90% Plans	
	100% Plans	
REIMBURSEMENT ALLOTMENT:		\$50.00
TIMING:		As Directed

TASK 9B DELIVERY: MEETINGS
As part of other meetings

FEE:		\$0.00
REIMBURSEMENT ALLOTMENT:		\$85.00
.00		
TIMING:		As Directed

TASK 9C DELIVERY: Construction Administration Services
Punch Lists
Up to four (4) team/field meetings
Final Certification

FEE:		\$1,960.00
REIMBURSEMENT ALLOTMENT:		\$29.00
TIMING:		As Directed



Smith Engineering Consultants, Inc.

March 18, 2020

Mr. Keith Jackson, P.E.
Engenuity Group
1280 N. Congress Ave., Suite 101
West Palm Beach, FL 33409

Re: Village of North Palm Beach- Anchorage Park, Boat Ramp Parking Lot
Electrical Engineering Services Proposal

Dear Keith:

Smith Engineering Consultants, Inc. (SEC) is pleased to provide this proposal for the above referenced project. We propose to provide the following scope of services:

Design Phase:

1. Initial site visit and review of project plans.
2. Coordinate with FPL for electric service, and design the electrical service point for the site.
3. Prepare lighting calculations (photometrics) within the project site to indicate design illumination levels for permitting. Light pole and fixture selection will be coordinated with the project team.
4. Parking lot lighting design in accordance with Illuminating Engineering Society standards, the National Electrical Code, and applicable local codes.
5. Electrical distribution design to provide power to the parking lot lighting system in accordance with the National Electrical Code and applicable local codes.
6. Prepare AutoCAD drawings to describe the electrical service point, pole/fixture locations, circuitry, and lighting details, suitable for bidding, permitting, and construction.

We propose to furnish drawings in AutoCAD format using base plan drawings provided by Engenuity Group. Our lump sum fee to provide the design phase services described above is \$3,000.



Construction Phase:

1. Review electrical equipment shop drawings.
2. Respond to contractor requests for information (RFI's) and review change order requests.
3. Attend one (1) construction meeting/site visit during construction.
4. Perform a final inspection and prepare a punch list.
5. Measure final illumination levels at night and prepare a letter of certification for the building department.
6. Prepare record drawings based upon contractor "as-built" drawings.

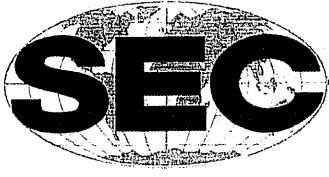
Our lump sum fee to provide the construction phase services described above is \$3,000.

Thank you for using Smith Engineering Consultants as the source for these engineering services. We look forward to working with you on this project.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry M. Smith", is written over the typed name.

Larry M. Smith, P. E.
President



Smith Engineering Consultants, Inc.

March 18, 2020

Mr. Keith Jackson, P.E.
Engenuity Group
1280 N. Congress Ave., Suite 101
West Palm Beach, FL 33409

Re: Village of North Palm Beach- Anchorage Park, Dry Storage Parking Lot
Electrical Engineering Services Proposal

Dear Keith:

Smith Engineering Consultants, Inc. (SEC) is pleased to provide this proposal for the above referenced project. We propose to provide the following scope of services:

Design Phase:

1. Initial site visit and review of project plans.
2. Coordinate with FPL for electric service, and design the electrical service point for the site.
3. Prepare lighting calculations (photometrics) within the project site to indicate design illumination levels for permitting. Light pole and fixture selection will be coordinated with the project team.
4. Parking lot lighting design in accordance with Illuminating Engineering Society standards, the National Electrical Code, and applicable local codes.
5. Electrical distribution design to provide power to the parking lot lighting system and gate operator in accordance with the National Electrical Code and applicable local codes.
6. Prepare AutoCAD drawings to describe the electrical service point, pole/fixture locations, circuitry, and lighting details, suitable for bidding, permitting, and construction.

We propose to furnish drawings in AutoCAD format using base plan drawings provided by Engenuity Group. Our lump sum fee to provide the design phase services described above is \$4,000.



Construction Phase:

1. Review electrical equipment shop drawings.
2. Respond to contractor requests for information (RFI's) and review change order requests.
3. Attend one (1) construction meeting/site visit during construction.
4. Perform a final inspection and prepare a punch list.
5. Measure final illumination levels at night and prepare a letter of certification for the building department.
6. Prepare record drawings based upon contractor "as-built" drawings.

Our lump sum fee to provide the construction phase services described above is \$3,000.

Thank you for using Smith Engineering Consultants as the source for these engineering services. We look forward to working with you on this project.

Sincerely,

A handwritten signature in black ink, appearing to read 'Larry M. Smith', with a long horizontal flourish extending to the right.

Larry M. Smith, P. E.
President

**VILLAGE OF NORTH PALM BEACH
PUBLIC WORKS DEPARTMENT**

TO: Honorable Mayor and Council

THRU: Andrew D. Lukasik, Village Manager

FROM: Chad Girard, Assistant Director of Public Works

DATE: March 24, 2022

SUBJECT: **RESOLUTION –Approving a Second Amendment to the Contract with J.W. Cheatham, LLC for the milling and resurfacing project to modify the scope and increase the cost by \$44,729.29**

Through the adoption of Resolution 2021-85 on September 23, 2021, the Village Council approved a Contract with J.W. Cheatham, LLC for the milling, resurfacing, striping and crosswalk improvements on specified Village roadways. Through the adoption of Resolution No. 2021-98 on December 9, 2021, the Village Council adopted an Amendment to the Contract to modify the scope to include header curbs between the sidewalk approaches and regrade the swales at the intersection of Lighthouse Drive and Anchorage Drive and increase the cost of the project by \$46,191.90. Village Staff is seeking approval of a Second (and final) Amendment to the Contract to again modify the scope and increase the total cost of the project by \$44,729.29. *In accordance with Village Policy, Village Council approval is required for all change orders in excess of \$25,000.*

The modifications to the scope of work consist of extending the milling and resurfacing along Lighthouse Drive from Eastwind to US-1. Based on the extended paving, there were additional milling and resurfacing overages to Kingfish Drive, Westwind Drive, Golfview Drive, and Inlet Drive. There was also a need to add striping that was not in the original scope of work. These locations included the crosswalks at Lighthouse Drive and US-1, the intersection striping at US-1 and the shoulder striping along Lighthouse Drive from Anchorage to Eastwind. The total cost of the additional work is \$44,729.29 thereby increasing the total Contract amount to \$713,679.69.

Original Contract	
Description	Amount
Original Contract Amount	\$622,758.50
Project Contingency	17,241.50
Total Project Budget	\$640,000.00
Revised Contract	
Description	Amount
Original Contract Amount	\$622,758.50
Change Order #1 – Resolution # 2021-98	46,191.90
Change Order #2	44,729.29
Revised Contract Amount	\$713,679.69

Although the total cost exceeds the project budget, there are sufficient funds available in the infrastructure surtax funds account to cover this additional cost.

The attached Resolution and Second Amendment have been prepared/reviewed by the Village Attorney for legal sufficiency.

Recommendation:

Village Staff requests Council consideration and approval of the attached Resolution approving a Second Amendment to the Contract with J.W. Cheatham, LLC for milling, resurfacing and striping services on Village roadways by modifying the scope of work and increasing the amount of the Contract by \$44,729.29 and authorizing the Mayor and Village Clerk to execute the Second Amendment in accordance with Village policies and procedures.

RESOLUTION 2022-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA APPROVING A SECOND AMENDMENT TO THE CONTRACT WITH J.W. CHEATHAM, LLC FOR MILLING, RESURFACING AND STRIPING OF VILLAGE ROADWAYS TO MODIFY THE SCOPE AND INCREASE THE COST; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, through the adoption of Resolution No. 2021-85 on September 23, 2021, the Village Council approved a Contract with J.W. Cheatham, LLC in the amount of \$622,758.50 for the milling, resurfacing, striping and crosswalk improvements on specified Village roadways; and

WHEREAS, through the adoption of Resolution No. 2021-98 on December 9, 2021, the Village Council approved an Amendment to the Contract to modify the scope of work to add header curbs and regrade swales at a total additional cost of \$46,191.90; and

WHEREAS, the parties wish to execute a Second Amendment to the Contract to again modify the scope of work to extend the milling and surfacing area and provide for additional striping services at a total additional cost of \$44,729.29; and

WHEREAS, the Village Council determines that the adoption of this Resolution is in the best interests of the residents of the Village of North Palm Beach.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA as follows:

Section 1. The foregoing recitals are ratified as true and incorporated herein.

Section 2. The Village Council hereby approves a Second Amendment to the existing Contract with J.W. Cheatham LLC for milling, resurfacing, striping and crosswalk improvements on specified Village roadways to modify the scope of work and increase the total amount of the Contract by \$44,729.29 to \$713,679.69, with funds expended from Account No. I7321-66210 (Public Works/Streets & Grounds - Construction & Major Renovation). The Village Council further authorizes the Mayor and Village Council to execute the Second Amendment on behalf of the Village.

Section 3. All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK

SECOND AMENDMENT TO CONTRACT

THIS SECOND AMENDMENT is made as of this _____ day of _____, 2022, by and between the VILLAGE OF NORTH PALM BEACH, 501 U.S. Highway One, North Palm Beach, Florida 33408, a Florida municipal corporation (hereinafter “VILLAGE”), and J.W. CHEATHAM LLC, 7396 Westport Place, West Palm Beach, Florida 33413, a Florida limited liability company (hereinafter “CONTRACTOR”), whose F.E.I. Number is 20-1928479.

RECITALS

WHEREAS, the VILLAGE and CONTRACTOR executed a Contract dated September 23, 2021 for milling, resurfacing and striping on specified Village roadways (Kingfish Road, Dogwood Road, Lagoon Drive, Westwind Drive, Fairwind Drive, Golfview Drive, McClaren Road, and Inlet Road), as well as milling and resurfacing and crosswalk improvements at the intersection of Anchorage Road and Lighthouse Drive; and

WHEREAS, the VILLAGE and CONTRACTOR executed an Amendment to the Contract on December 9, 2021 to modify the scope of the Contract to include adding header curbs at the outside edge of the asphalt between the new sidewalk approaches and re-grading the swales at the intersection of Lighthouse Drive and Anchorage Drive and to adjust the compensation to incorporate the additional work; and

WHEREAS, the parties wish to again modify the scope of the Contract to extend the milling and resurfacing eastward on Lighthouse Drive and add additional striping for crosswalks at Lighthouse Drive and U.S. Highway One, as well as intersection striping and shoulder striping, and to adjust the compensation to incorporate the additional work.

NOW THEREFORE, in consideration of the mutual promises set forth in the Contract, as modified herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. The foregoing recitals are ratified and incorporated herein.
2. Section 3.A. of the Contract is amended to include the additional milling and resurfacing work, as well as the additional striping, as detailed in the CONTRACTOR’s Application for Payment dated February 28, 2022, a copy of which is attached hereto and incorporated herein by reference.
3. Section 3.B of the Contract is amended to increase the cost of such services by \$44,729.29 to **\$713,679.69**
4. All other provisions of the Contract, to the extent not expressly modified herein, shall remain in full force and effect.

[Remainder of page intentionally blank]

IN WITNESS WHEREOF, the VILLAGE and CONTRACTOR hereto have made and executed this Second Amendment as of the day and year first above written.

J.W. CHEATHAM LLC

By: _____

Print Name: _____

Position: _____

VILLAGE OF NORTH PALM BEACH

By: _____
MAYOR

ATTEST:

BY: _____
VILLAGE CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
VILLAGE ATTORNEY



J. W. CHEATHAM, LLC
 7396 Westport Place
 West Palm Beach, FL 33413

FOR PERIOD 02/01/22 TO 02/28/22

JOB NO. 210055

VILLAGE OF NPB ASPHALT OVERLAYS

Billing Register

CLIENT NO. 88185

VILLAGE OF NORTH PALM BEACH

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.
 Continuation Sheet, AIA Document G703, is attached.

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change Order approved in previous months by Owner			
TOTAL		46,191.90	
Approved this Month			
Number	Date Approved		
1	12/9/2021	46,191.90	
2		44,729.29	
TOTALS			
Net change by Change Orders			90,921.19

1. ORIGINAL CONTRACT SUM	\$ <u>622,758.50</u>
2. Net Change by Change Orders	\$ <u>90,921.19</u>
3. CONTRACT SUM TO DATE (Line 1+/-2)	\$ <u>713,679.69</u>
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$ <u>713,679.69</u>
5. RETAINAGE	
a. _____ of Completed Work	\$ <u>0.00</u>
b. _____ of Stored Material	\$ <u>0</u>
Total Retainage (Line 5a + 5b or Total in Column J of G703)	\$ <u>0.00</u>
6. TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total)	\$ <u>713,679.69</u>
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from previous Certificates)	\$ <u>641,336.23</u>
8. CURRENT PAYMENT DUE	\$ <u>72,343.46</u>

The undersigned Contractor certifies that to the best of the Contractor's knowledge information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the owner, and that current payment shown herein is now due.

CONTRACTOR: J.W. Cheatham, LLC

By: _____ Date: _____

State of: Florida County of: _____

Subscribed and sworn to before me this _____ day of _____

Notary Public:

My Commission expires:

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents based on on-site observations and the data comprising the above application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 0.00

(Attach explanation if amount certified differs from the amount applied for.)

ENGINEER:

By: _____ Date: _____

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without Prejudice to any rights of the Owner or Contractor under this Contract.



Application and Certificate for Payment
Continuation Sheet

FOR PERIOD 02/01/22 TO 02/28/22

JOB NO. 210055

VILLAGE OF NPB ASPHALT OVERLAYS

B I L L I N G R E G I S T E R

CLIENT NO. 88185

VILLAGE OF NORTH PALM BEACH

A	B		C			D		E		F	G	H	I	J
Item No.	Description of Work	Unit	Contract			Previous		Current		Materials Presently Stored (Not in D or E)	Total Completed and Stored To-Date (D+E+F)	%	Balance To Finish (C-G)	Retainage If Variable Rate
			Qty	Unit Price	Amount	Qty	Amount	Qty	Amount					
	GENERAL													
A001	MOBILIZATION	EA	3.0000	2,400.0000	7,200.00	3.0000	7,200.00	0.0000	0.00		7,200.00	100	0.00	0.00
A002	MAINTENANCE OF TRAFFIC	LS	1.0000	20,000.0000	20,000.00	1.0000	20,000.00	0.0000	0.00		20,000.00	100	0.00	0.00
	SUBTOTAL				27,200.00		27,200.00		0.00		27,200.00			0.00
	LIGHTHOUSE RD AND ANCHORAGE RD INTERSECTION													
B001	4" CONCRETE SIDEWALK REMOVAL	SY	127.0000	27.0000	3,429.00	125.0000	3,375.00	0.0000	0.00		3,375.00	98	54.00	0.00
B002	HEADER CURB REMOVAL/B-12.5 BAS													
	E		220.0000	40.0000	8,800.00	296.0000	11,840.00	0.0000	0.00		11,840.00	135	-3,040.00	0.00
B003	AVERAGE 1.5" MILLING	SY	10,400.0000	4.0000	41,600.00	13,755.8400	55,023.36	0.0000	0.00		55,023.36	132	-13,423.36	0.00
B004	1" S-III ASPHALT OVERLAY	TNS	598.0000	136.0000	81,328.00	286.5200	38,966.72	0.0000	0.00		38,966.72	48	42,361.28	0.00
B005	4" CONCRETE SIDEWALK	SY	127.0000	49.5000	6,286.50	125.0000	6,187.50	0.0000	0.00		6,187.50	98	99.00	0.00
B006	ADA-COMPLIANT DETECTABLE SURFACE	SF	48.0000	35.0000	1,680.00	80.0000	2,800.00	0.0000	0.00		2,800.00	167	-1,120.00	0.00
B007	6" YELLOW THERMO PLASTIC STRIP	LF	2,080.0000	0.9000	1,872.00	6,478.0000	5,830.20	0.0000	0.00		5,830.20	311	-3,958.20	0.00
B008	24" WHITE THERMO PLASTIC STRIP	LF	66.0000	3.8000	250.80	780.0000	2,964.00	0.0000	0.00		2,964.00	182	-2,713.20	0.00
B009	12" WHITE THERMO PLASTIC STRIP	LF	48.0000	1.6000	76.80	580.0000	928.00	0.0000	0.00		928.00	208	-851.20	0.00
B010	RPM'S	EA	56.0000	6.2000	347.20	108.0000	669.60	0.0000	0.00		669.60	193	-322.40	0.00
	SUBTOTAL				145,670.30		128,584.38		0.00		128,584.38		17,085.92	0.00
	KINGFISH ROAD													
C001	AVERAGE 1" MILLING	SY	2,850.0000	4.0000	11,400.00	3,171.1200	12,684.48	0.0000	0.00		12,684.48	111	-1,284.48	0.00
C002	1" S-III ASPHALT	TNS	164.0000	120.0000	19,680.00	183.3300	21,999.60	0.0000	0.00		21,999.60	112	-2,319.60	0.00
C003	6" YELLOW THERMO PLASTIC STRIP	LF	200.0000	0.9000	180.00	306.0000	275.40	0.0000	0.00		275.40	153	-95.40	0.00
C004	24" WHITE THERMO PLASTIC STRIP	LF	45.0000	3.8000	171.00	36.0000	136.80	0.0000	0.00		136.80	80	34.20	0.00
	SUBTOTAL				31,431.00		35,096.28		0.00		35,096.28			0.00
	DOGWOOD ROAD													
D001	AVERAGE 1" MILLING	SY	8,152.0000	4.0000	32,608.00	7,979.0000	31,916.00	0.0000	0.00		31,916.00	98	692.00	0.00
D002	1" S-III ASPHALT	TNS	469.0000	120.0000	56,280.00	427.4600	51,295.20	0.0000	0.00		51,295.20	91	4,984.80	0.00
D003	6" YELLOW THERMO PLASTIC STRIP	LF	100.0000	0.9000	90.00	510.0000	459.00	0.0000	0.00		459.00	510	-369.00	0.00
D004	24" WHITE THERMO PLASTIC STRIP	LF	15.0000	3.8000	57.00	55.0000	209.00	0.0000	0.00		209.00	367	-152.00	0.00
	SUBTOTAL				89,035.00		83,879.20		0.00		83,879.20			0.00
	LAGOON DRIVE													
E001	AVERAGE 1" MILLING	SY	2,752.0000	4.0000	11,008.00	2,635.5500	10,542.20	0.0000	0.00		10,542.20	96	465.80	0.00
E002	1" S-III ASPHALT	TNS	159.0000	120.0000	19,080.00	150.4500	18,054.00	0.0000	0.00		18,054.00	95	1,026.00	0.00
E003	6" YELLOW THERMO PLASTIC STRIP	LF	100.0000	0.9000	90.00	102.0000	91.80	0.0000	0.00		91.80	102	-1.80	0.00



Application and Certificate for Payment
Continuation Sheet

FOR PERIOD 02/01/22 TO 02/28/22

JOB NO. 210055

VILLAGE OF NPB ASPHALT OVERLAYS

B I L L I N G R E G I S T E R

CLIENT NO. 88185

VILLAGE OF NORTH PALM BEACH

A Item No.	B Description of Work	Unit	C Contract			D Previous		E Current		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To-Date (D+E+F)	H % G/C	I Balance To Finish (C-G)	J Retainage If Variable Rate
			Qty	Unit Price	Amount	Qty	Amount	Qty	Amount					
E004	24" WHITE THERMO PLASTIC STRIP													
	ING	LF	15.0000	3.8000	57.00	12.0000	45.60	0.0000	0.00		45.60	80	11.40	0.00
	SUBTOTAL				30,235.00		28,733.60		0.00		28,733.60			0.00
	WESTWIND DRIVE													
F001	1" AVERAGE MILLING	SY	1,813.0000	4.0000	7,252.00	2,405.0000	9,620.00	0.0000	0.00		9,620.00	133	-2,368.00	0.00
F002	1" S-III ASPHALT	TNS	105.0000	120.0000	12,600.00	135.0000	16,200.00	0.0000	0.00		16,200.00	129	-3,600.00	0.00
F003	6" YELLOW THERMO PLASTIC STRIP													
	ING	LF	100.0000	0.9000	90.00	204.0000	183.60	0.0000	0.00		183.60	204	-93.60	0.00
F004	24" WHITE THERMO PLASTIC STRIP													
	ING	LF	15.0000	3.8000	57.00	24.0000	91.20	0.0000	0.00		91.20	160	-34.20	0.00
	SUBTOTAL				19,999.00		26,094.80		0.00		26,094.80			0.00
	FAIRWIND DRIVE													
G001	AVERAGE 1" MILLING	SY	946.0000	4.0000	3,784.00	922.2200	3,688.88	0.0000	0.00		3,688.88	97	95.12	0.00
G002	1" S-III ASPHALT	TNS	118.0000	120.0000	14,160.00	118.0000	14,160.00	0.0000	0.00		14,160.00	100	0.00	0.00
G003	6" YELLOW THERMO PLASTIC STRIP													
	ING	LF	100.0000	0.9000	90.00	102.0000	91.80	0.0000	0.00		91.80	102	-1.80	0.00
G004	24" WHITE THERMO PLASTIC STRIP													
	ING	LF	15.0000	3.8000	57.00	15.0000	57.00	0.0000	0.00		57.00	100	0.00	0.00
	SUBTOTAL				18,091.00		17,997.68		0.00		17,997.68			0.00
	GOLFVIEW DRIVE													
H001	AVERAGE 1" MILLING	SY	6,500.0000	4.0000	26,000.00	9,252.8800	37,011.52	0.0000	0.00		37,011.52	142	-11,011.52	0.00
H002	1" S-III ASPHALT	TNS	374.0000	120.0000	44,880.00	517.7900	62,134.80	0.0000	0.00		62,134.80	138	-17,254.80	0.00
H003	6" WHITE THERMO PLASTIC STRIP													
	ING	LF	3,750.0000	0.9000	3,375.00	110.0000	99.00	0.0000	0.00		99.00	3	3,276.00	0.00
H004	6" YELLOW THERMO PLASTIC STRIP													
	ING	LF	2,256.0000	0.9000	2,030.40	0.0000	0.00	0.0000	0.00		0.00		2,030.40	0.00
H005	RPM'S	EA	75.0000	6.2000	465.00	8.0000	49.60	0.0000	0.00		49.60	11	415.40	0.00
H006	RIGHT TURN ARROWS	EA	4.0000	92.0000	368.00	2.0000	184.00	0.0000	0.00		184.00	50	184.00	0.00
H007	STRAIGHT/TURN ARROWS	EA	4.0000	97.0000	388.00	2.0000	194.00	0.0000	0.00		194.00	50	194.00	0.00
	SUBTOTAL				77,506.40		99,672.92		0.00		99,672.92			0.00



Application and Certificate for Payment
Continuation Sheet

FOR PERIOD 02/01/22 TO 02/28/22

JOB NO. 210055

VILLAGE OF NPB ASPHALT OVERLAYS

B I L L I N G R E G I S T E R

CLIENT NO. 88185

VILLAGE OF NORTH PALM BEACH

A Item No.	B Description of Work	Unit	C Contract			D Previous		E Current		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To-Date (D+E+F)	H % G/C	I Balance To Finish (C-G)	J Retainage If Variable Rate
			Qty	Unit Price	Amount	Qty	Amount	Qty	Amount					
	MCCLAREN ROAD													
I001	AVERAGE 1" MILLING	SY	2,935.0000	4.0000	11,740.00	2,980.5500	11,922.20	0.0000	0.00		11,922.20	102	-182.20	0.00
I002	1" S-III ASPHALT	TNS	169.0000	120.0000	20,280.00	165.0800	19,809.60	0.0000	0.00		19,809.60	98	470.40	0.00
I003	6" WHITE THERMO PLASTIC STRIPI NG	LF	2,254.0000	0.9000	2,028.60	0.0000	0.00	0.0000	0.00		0.00		2,028.60	0.00
I004	SCHOOL MESSAGE	EA	2.0000	135.0000	270.00	2.0000	270.00	0.0000	0.00		270.00	100	0.00	0.00
I005	24" WHITE THERMO PLASTIC STRIP ING	LF	30.0000	3.8000	114.00	96.0000	364.80	0.0000	0.00		364.80	320	-250.80	0.00
I006	RPM'S	EA	56.0000	6.2000	347.20	12.0000	74.40	0.0000	0.00		74.40	21	272.80	0.00
I007	12" WHITE THERMO PLASTIC STRIP ING	LF	275.0000	1.6000	440.00	275.0000	440.00	0.0000	0.00		440.00	100	0.00	0.00
	SUBTOTAL				35,219.80		32,881.00	0.00	0.00		32,881.00			0.00
	INLET ROAD													
J001	AVERAGE 1" MILLING	SY	6,765.0000	4.0000	27,060.00	7,384.1100	29,536.44	0.0000	0.00		29,536.44	109	-2,476.44	0.00
J002	1" S-III ASPHALT	TNS	389.0000	120.0000	46,680.00	322.5700	38,708.40	0.0000	0.00		38,708.40	83	7,971.60	0.00
J003	6" YELLOW THERMO PLASTIC STRIP ING	LF	500.0000	0.9000	450.00	510.0000	459.00	0.0000	0.00		459.00	102	-9.00	0.00
J004	24" WHITE THERMO PLASTIC STRIP ING	LF	75.0000	3.8000	285.00	56.0000	212.80	0.0000	0.00		212.80	75	72.20	0.00
	SUBTOTAL				74,475.00		68,916.64	0.00	0.00		68,916.64			0.00
	ALAMANDA DRIVE													
K001	AVERAGE 1" MILLING	SY	3,754.0000	4.0000	15,016.00	3,528.8800	14,115.52	0.0000	0.00		14,115.52	94	900.48	0.00
K002	1" S-III ASPHALT	TNS	216.0000	120.0000	25,920.00	180.2200	21,626.40	0.0000	0.00		21,626.40	83	4,293.60	0.00
K003	6" YELLOW THERMO PLASTIC STRIP ING	LF	100.0000	0.9000	90.00	61.0000	54.90	0.0000	0.00		54.90	61	35.10	0.00
K004	24" WHITE THERMO PLASTIC STRIP ING	LF	15.0000	3.8000	57.00	11.0000	41.80	0.0000	0.00		41.80	73	15.20	0.00
	SUBTOTAL				41,083.00		35,838.62	0.00	0.00		35,838.62			0.00
	OMEGA PLACE													
L001	AVERAGE 1" MILLING	SY	974.0000	4.0000	3,896.00	1,102.7700	4,411.08	0.0000	0.00		4,411.08	113	-515.08	0.00
L002	1" S-III ASPHALT	TNS	56.0000	120.0000	6,720.00	55.6500	6,678.00	0.0000	0.00		6,678.00	99	42.00	0.00
L003	6" YELLOW THERMO PLASTIC STRIP ING	LF	100.0000	0.9000	90.00	102.0000	91.80	0.0000	0.00		91.80	102	-1.80	0.00
L004	24" WHITE THERMO PLASTIC STRIP ING	LF	15.0000	3.8000	57.00	11.0000	41.80	0.0000	0.00		41.80	73	15.20	0.00
	SUBTOTAL				10,763.00		11,222.68	0.00	0.00		11,222.68			0.00
	EVERGREEN DRIVE													
M001	AVERAGE 1" MILLING	SY	1,989.0000	4.0000	7,956.00	1,911.1100	7,644.44	0.0000	0.00		7,644.44	96	311.56	0.00
M002	1" S-III ASPHALT	TNS	115.0000	120.0000	13,800.00	110.2500	13,230.00	0.0000	0.00		13,230.00	96	570.00	0.00
M003	6" YELLOW THERMO PLASTIC STRIP ING	LF	200.0000	0.9000	180.00	204.0000	183.60	0.0000	0.00		183.60	102	-3.60	0.00



Application and Certificate for Payment
Continuation Sheet

FOR PERIOD 02/01/22 TO 02/28/22

JOB NO. 210055

VILLAGE OF NPB ASPHALT OVERLAYS

B I L L I N G R E G I S T E R

CLIENT NO. 88185

VILLAGE OF NORTH PALM BEACH

A	B		C			D		E		F	G	H	I	J
Item No.	Description of Work	Unit	Contract			Previous		Current		Materials Presently Stored (Not in D or E)	Total Completed and Stored To-Date (D+E+F)	%	Balance To Finish (C-G)	Retainage If Variable Rate
			Qty	Unit Price	Amount	Qty	Amount	Qty	Amount					
M004	24" WHITE THERMO PLASTIC STRIP													
	ING	LF	30.0000	3.8000	114.00	22.0000	83.60	0.0000	0.00		83.60	73	30.40	0.00
	SUBTOTAL				22,050.00		21,141.64		0.00		21,141.64			0.00
	CHANGE ORDER 01													
	LIGHTHOUSE INTERSECTION													
N001	INSTALL HEADER CURB	LF	150.0000	65.0000	9,750.00	150.0000	9,750.00	0.0000	0.00		9,750.00	100	0.00	0.00
N002	REGRADE EXISTING SWALES	LS	1.0000	12,000.0000	12,000.00	1.0000	12,000.00	0.0000	0.00		12,000.00	100	0.00	0.00
N003	SURVEYING	LS	1.0000	1,500.0000	1,500.00	1.0000	1,500.00	0.0000	0.00		1,500.00	100	0.00	0.00
N004	ADDITIONAL MAINTANCE OF TRAFFI													
	C	LS	1.0000	3,500.0000	3,500.00	1.0000	3,500.00	0.0000	0.00		3,500.00	100	0.00	0.00
N005	FLORTAM SOD	SY	1,614.0000	5.8500	9,441.90	1,725.0000	10,091.25	0.0000	0.00		10,091.25	107	-649.35	0.00
N006	IRRIGATION RESTORATION													
	ALLOWANCE	ALL	1.0000	10,000.0000	10,000.00	0.2500	2,500.00	0.0000	0.00		2,500.00	25	7,500.00	0.00
	SUBTOTAL				46,191.90		39,341.25				39,341.25			
	CHANGE ORDER 02													
B011	6" WHITE THERMOPLASTIC STRIPIN													
	G (LH & Anchorage)	LF	3,552.0000	0.9000	3,196.80	3,552.0000	3,196.80	0.0000	0.00		3,196.80	100	0.00	0.00
B012	SIIL ASPHALT NON FIBER (LH & Anch)	TNS	424.5600	120.0000	50,947.20	424.5600	50,947.20	0.0000	0.00		50,947.20	100	0.00	0.00
C005	RPM'S (Kingfish)	EA	13.0000	6.2000	80.60	13.0000	80.60	0.0000	0.00		80.60	100	0.00	0.00
D005	RPM'S (Dogwood)	EA	26.0000	6.2000	161.20	26.0000	161.20	0.0000	0.00		161.20	100	0.00	0.00
D006	12" WHITE THERMOPLASTIC STRIPI													
	NG (Dogwood)	LF	550.0000	1.6000	880.00	550.0000	880.00	0.0000	0.00		880.00	100	0.00	0.00
E005	RPM'S (Lagoon)	EA	4.0000	6.2000	24.80	4.0000	24.80	0.0000	0.00		24.80	100	0.00	0.00
F005	RPM'S (Westwind)	EA	10.0000	6.2000	62.00	10.0000	62.00	0.0000	0.00		62.00	100	0.00	0.00
G005	RPM'S (Fairwind)	EA	4.0000	6.2000	24.80	4.0000	24.80	0.0000	0.00		24.80	100	0.00	0.00
H008	24" WHITE THERMOPLASTIC STRIPI													
	NG (Golfview)	LF	23.0000	3.8000	87.40	23.0000	87.40	0.0000	0.00		87.40	100	0.00	0.00
I008	6" YELLOW THERMOPLASTIC STRIPI													
	NG (McLaren)	LF	240.0000	0.9000	216.00	240.0000	216.00	0.0000	0.00		216.00	100	0.00	0.00
J005	RPM'S (Inlet)	EA	23.0000	6.2000	142.60	23.0000	142.60	0.0000	0.00		142.60	100	0.00	0.00
K005	RPM'S (Allamanda)	EA	4.0000	6.2000	24.80	4.0000	24.80	0.0000	0.00		24.80	100	0.00	0.00
K006	12" WHITE THERMOPLASTIC STRIPI													
	NG (Allamanda)	LF	37.0000	1.6000	59.20	37.0000	59.20	0.0000	0.00		59.20	100	0.00	0.00
L005	RPM'S (Omega Place)	EA	5.0000	6.2000	31.00	5.0000	31.00	0.0000	0.00		31.00	100	0.00	0.00
M005	RPM'S (Evergreen Drive)	EA	9.0000	6.2000	55.80	9.0000	55.80	0.0000	0.00		55.80	100	0.00	0.00
N007	US1 AND LIGHTHOUSE 12" WHITE T													
	HERMOPLASTIC WALKWAY	LF	678.0000	1.6000	1,084.80	678.0000	1,084.80	0.0000	0.00		1,084.80	100	0.00	0.00
	CREDIT FOR UNUSED LINE ITEMS	LS			-12,349.71									
	SUBTOTAL				44,729.29		57,079.00		0.00		57,079.00			0.00
	GRAND TOTAL				713,679.69		713,679.69		0.00		713,679.69	98		0.00

Infrastructure Surtax Summary

The use of surtax proceeds is restricted to, among other things, the financing, planning, construction, reconstruction, renovation and improvement of necessary infrastructure. Infrastructure is defined as fixed capital expenditures or outlays associated with the construction, reconstruction or improvement of public facilities and the purchase of vehicles and other equipment that have a life expectancy of more than 5 years.

Revenues:

	Description	Receipts	Total
One-Cent Sales Surtax effective January 1, 2017 and sunsets on December 31, 2026	FY 2017-2021	\$4,271,734	
	FY 2022 (Estimate)	1,027,551	
	Transfer from General Fund - Reimbursement for Capital Equipment Purchase	115,280	
	Total Revenue		\$5,414,565

Expenses:

Project	Project Description	Expenditures	Total
Anchorage Pk Bulkhead Project	Due to the old age and poor condition the Anchorage Park bulkhead had to be replaced to prevent failure.	\$278,387	
Anchorage Pk Enhancement Grant Match	Renovation of the north side dry storage area at Anchorage Park; Surtax monies used to meet a portion of the \$200k total grant match requirement	25,000	
Asphalt Resurfacing	Pavement preservation improvements to include milling and paving of streets and/or alleys on an annual basis, rehabilitation/replacement of deficient roadways, striping and overlay	1,766,942	
Prosperity Farms Road / US Highway One / Lighthouse Drive	Conceptual Bridge & Streetscape Designs	176,605	
Earman River Pump Station	Due to the old age and poor condition of the Earman River Pump Station it had to be replaced to ensure irrigation to a large portion of the Village was not lost.	360,709	
Floating Dock Installation	Anchorage Park	353,000	
Lakeside Park Pathways	Cut and patch areas of Lakeside Park path	49,655	
Lakeside Seawall	Evaluation. Southeast seawall is in poor condition	52,712	
Lighthouse Bridge Repairs	The Lighthouse Drive Bridge has been in use for 60 years and is nearing the end of its useful life. An independent inspection was done and the repair recommendations completed.	275,190	
Monet Bridge	Bridge Repairs	60,600	
NPB Canal @ Lakeside Park	Engineering Services	17,250	
Pepperwood & Anchorage Drive	Culvert Repairs	161,665	
Sidewalks	Ongoing Village sidewalk repairs (saw cutting and removal/replacement)	476,171	
Stormwater Repairs	Stormwater pipe cleaning and televising	87,543	
West Alleyway Pavement Rehabilitation	Asphalt Pavement	383,675	
Yacht Club Drive	Seawall Repair	27,085	
Vertical Trellis - US 1 & Prosperity Farms Bridges	Schematic design and construction documents for the vertical trellis elements on Prosperity Farms Road & US1 Bridges	16,000	
Equipment	John Deere Tractor Replacement	115,280	
Lighthouse & Anchorage Drive	Engineering Services	5,000	
Total Expenses			(4,688,470)
FY 2022 Outstanding Projects:			
Asphalt Resurfacing	Change Order #2	44,729	
Bridge Improvement - Prosperity Farms		200,000	
Bridge Improvement - US1		150,000	
Bridge Replacement & Streetscape Design - Lighthouse Drive		100,000	
Parking Lot - Anchorage Park		25,000	
Total FY 2022 Outstanding Projects			(519,729)
Net Available (Estimate)			\$206,366

VILLAGE OF NORTH PALM BEACH
GOLF ADVISORY BOARD
Minutes of February 21, 2022

I. CALL TO ORDER

A. The meeting was called to order by Chairman Steve Mathison at 6:00 p.m.

II. ROLL CALL

A. <u>Board:</u>	Present	Absent
Stephen Mathison – Chairman	x	
Rich Pizzolato – Vice Chairman	x	
Curtis Witters – Secretary	x	
Jeff Egizio – Member	x	
Landon Wells – Member	x	
Orlando Puyol – Member	x	
Sandra Felis – Member	x	
B. <u>Staff Members:</u>		
Allan Bowman, Director of Golf	x	
Beth Davis, General Manager		
Lenore Dingle, Membership Coordinator		
C. <u>Council Members:</u>		
Darryl Aubrey		
Susan Bickel		
Mark Mullinix		
David Norris		
Deborah Searcy		

D. Public Present:

III. APPROVAL OF MEETING MINUTES

A. Minutes of the January 17, 2022 GAB Meeting were approved 7-0.

IV. ADMINISTRATIVE REPORTS

Golf Report. Allan Bowman, Director of Golf, delivered his report.

The new ball machine at the driving range is in place and working well. A sign with directions on use has been posted. Members will have a key fob in place of the old cards.

In January, total rounds on the course were down by 477 as a function of several days of inclement weather.

We are experiencing 42% member play, consistent with our projections.

We continue to work on our tee sheet and scheduling issues. The MGA has failed due to a lack of participation. In the interim, the club will stage one MGA event per month to beginning in November to try to get traction. Rich Pizzolato pointed out that the MGA failed because we don't have enough male golfers who are not playing in one or more of the existing groups.

Some of the groups booking times under our current policy have failed to fill all of the requested slots (Allan reviewed the challenges at PGA Golf Club who are also experiencing challenges with tee times and group play)

Allan plans to discuss group play at our March meeting so that a suggested policy can be circulated for public comment and future decision-making purposes. We are receiving some complaints from members that the group policy we have utilized for the past several months makes it too difficult for other members to reserve a tee time.

We expect a financial report in March regarding the accumulated shortfall from operations while the golf course was closed for regressing and the Board will discuss a plan to resolve that obligation.

Our tower clock in the staging area is to be installed in March.

Proposals for a starters hut at the 1st tee are on the Village Council agenda on March 10th.

We are continuing to adjust the geofencing on the new golf carts to properly protect the tees, bunkers, and greenside areas of the course.

We have scheduled course aeration for the week of June 20th, closing the course Monday through Thursday (June 20-24). We will reopen on the 24th and allow only member play through June 30th.

We will also resume our program of stabilization of the pond banks the week of June 20th.

Long Term Capital Improvement

Golf Maintenance Building.

The Village Council approved the repair of the roof of the structure and repair of the floor is on the Council agenda for February 24th.

Our long-term capital plan includes improvements to the maintenance building and equipment storage area. We need to construct a wash plant to clean equipment and contain the water runoff to prevent environmental issues. As a first step, we will remove non-native and invasive species of vegetation to create additional space for the wash plant, as well as fertilizer and fuel storage.

V. DISCUSSION TOPICS

VI. ADJOURNMENT

The meeting was adjourned at 6:40 p.m.

The next meeting will be March 21, 2022.

Minutes by Curtis L. Witters, Secretary.

DRAFT
VILLAGE OF NORTH PALM BEACH
AUDIT COMMITTEE MEETING MINUTES - MARCH 7, 2022

ATTENDING

COMMITTEE	ADMINISTRATION
Tom Andres	Andy Lukasik - Village Manager
Ed Katz	Charles Huff - Director Public Works
Suzanne Mehregan	Chad Girard - Asst. Director Public Works
Marie Silvani	Samia Janjua - Finance Director
Dave Talley	Mike Applegate - IT Director
Tom Magill – Chairman	
Don Kazimir	Guests.
	Mark Mullinix - Village Councilman
	Terry Morton - Nowlen, Holt, et al

Items Discussed: Meeting called to order at 5:30 pm.

1. Village Audit: Terry Morton Village Auditor of Nowlen, Holt et al, Review the FY 2021. No reports or corrections were noted. Several new Accounting standards will be introduced for the FY 2022. Audit. Mr. Morton reported that NPB for the **33rd consecutive year had received the Government Certificate of Achievement Award for Excellence in Financial Reporting.** The award is made by the Government Finance Officers Association. The Committee extends our continued congratulations to FINANCE DIRECTOR SAMIA JANJUA and her staff for their success.

2, The PFM quarterly report was received. Some discussion followed suggesting the possibility of broadening some of the investment restraints. The Chairman and the Finance Director will arrange a session with PFM to discuss options.

3. January results were reviewed. Performance remains consistent with the budget.

4, FY 2021 Results produced a net income of roughly \$2.2 million.

In his memo to the Committee (dated 3/4), the Manager noted that this surplus would normally go to the Unassigned Balance (UAB) However, the FY 2021 shows the UAB over \$13 million, representing >50% FY 2022 expenditures.

The manager provided considerable detail and background for capital programs that can be financed by this surplus. After discussion, by motion of Ed Katz and second by Don Kazimir, the Committee voted unanimously to endorse the Manager's proposal to Council.

The Meeting adjourned at 6:45 pm.

Tom Magill

Chairman

**VILLAGE OF NORTH PALM BEACH
FINANCE DEPARTMENT**

TO: Honorable Mayor and Council
THRU: Andrew D. Lukasik, Village Manager
FROM: Samia Janjua, Finance Director
DATE: March 24, 2022
SUBJECT: **RESOLUTION – Acceptance of Fiscal Year 2021 Audit Report**

The September 30, 2021 year-end annual comprehensive financial report will be distributed by our auditors at this coming week's Council meeting. This report is published to provide the Village Council, Village staff, our citizens, our lenders, and other interested parties with detailed information concerning the financial condition and activities of the Village government. This annual financial report reflects continuing improvement in the Village's financial operations and overall financial condition.

On March 7th, the Independent Auditors from Nowlen, Holt & Miner P.A. presented the FY2021 "Annual Comprehensive Financial Report" to the Village's Audit Committee.

The attached Resolution has been prepared and/or reviewed by the Village Attorney for legal sufficiency.

Recommendation:

Village Staff requests Council consideration and approval of the attached Resolution authorizing the Mayor and Village Clerk to accept the annual comprehensive financial report prepared by the Auditor for the fiscal year ending September 30, 2021 and to file the report with the state as required by law.

RESOLUTION 2022-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, ACCEPTING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT PREPARED BY THE VILLAGE AUDITOR FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021 AND AUTHORIZING ITS FILING WITH THE STATE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, as required by Chapter 218, Florida Statutes, the Village Council selected the firm of Nowlen, Holt & Miner, P.A. (“Auditor”) to prepare an Annual Comprehensive Financial Report, including an audit report, for the fiscal year ending September 30, 2021; and

WHEREAS, the Village Council wishes to accept the annual financial report and authorize its filing with the State as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF NORTH PALM BEACH, FLORIDA as follows:

Section 1. The foregoing recitals are ratified as true and correct and are incorporated herein.

Section 2. The Village Council hereby authorizes the Mayor and Village Clerk to accept the Annual Comprehensive Financial Report prepared by the Auditor for the fiscal year ending September 30, 2021 and to file said report with the state as required by law.

Section 3. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK



Village of North Palm Beach, FL



Annual Comprehensive Financial Report

Fiscal year ended September 30, 2021



The Village of North Palm Beach, Florida



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended September 30, 2021

**Prepared by:
Finance Department**

**Samia Janjua
Director of Finance**

THE VILLAGE OF NORTH PALM BEACH, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	i
Principal Village Officials	viii
Organizational Structure	ix
GFOA Certificate of Achievement for Excellence in Financial Reporting	x

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	4

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:

Statement of Net Position	14
Statement of Activities	15

Fund Financial Statements:

Balance Sheet - Governmental Funds	17
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	20
Statement of Net Position - Proprietary Fund	21
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	22
Statement of Cash Flows - Proprietary Fund	23
Statement of Fiduciary Net Position - Fiduciary Funds	24
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	25
Notes to the Basic Financial Statements	26

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of Changes in Total OPEB liability	80
Schedule of Changes in Net Pension Liability – General Employees Retirement Fund.....	81
Schedule of Changes in Net Pension Liability – Fire and Police Retirement Fund.....	83
Schedules Contributions and Investment Returns – Retirement Funds	85
Notes to the Schedule of Contributions	86
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	87
Notes to the Budgetary Required Supplementary Information	88

THE VILLAGE OF NORTH PALM BEACH, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

TABLE OF CONTENTS

(Continued)

OTHER SUPPLEMENTARY INFORMATION:

Schedule of Departmental Expenditures– Budget and Actual – General Fund	89
Combining Balance Sheet – Nonmajor Governmental Funds	92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	93
Combining Statement of Net Position – Pension Trust Funds	94
Combining Statement of Changes in Fiduciary Net Position – Pension Trust Funds	95
Combining Statement of Net Position – Custodial Funds	96
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	97
Schedule of Revenues and Departmental Expenses – Budget and Actual – Country Club Fund – Budgetary Basis	98

STATISTICAL SECTION

Net Position by Component	99
Changes in Net Position	100
Fund Balances, Governmental Funds	102
Changes in Fund Balances, Governmental Funds	103
Net Assessed Value and Estimated Actual Value of Taxable Property	105
Property Tax Rates - Direct and Overlapping Governments	106
Principal Property Taxpayers	107
Property Tax Levies and Collections	108
Ratios of Outstanding Debt by Type	109
Direct and Overlapping Governmental Activities Debt	110
Pledged-Revenue Coverage	111
Demographic and Economic Statistics	112
Principal Employers	113
Full-Time Equivalent Village Government Employees by Function	114
Operating Indicators by Function/Program	115
Capital Asset Statistics by Function/Program	116

OTHER REPORTS

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	117
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida	119
Independent Accountant’s Report on Compliance with Section 218.415, Florida Statutes	122

INTRODUCTORY SECTION



THE VILLAGE OF NORTH PALM BEACH

"THE BEST PLACE TO LIVE UNDER THE SUN"

March 24, 2022

The Honorable Mayor, Members of the Village Council and Residents
Village of North Palm Beach, Florida

The Finance Department and Village Manager's Office are pleased to submit the Annual Comprehensive Financial Report (Annual Report) for the Village of North Palm Beach, Florida for the fiscal year ended September 30, 2021.

This report is published to provide the Village Council, Village staff, our citizens, our lenders, and other interested parties with detailed information concerning the financial condition and activities of the Village government. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Village.

To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are organized in a manner designed to fairly present the financial position and results of operations of the Village as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain the maximum understanding of the Village's financial affairs have been included.

THE REPORT

Nowlen, Holt & Miner, P.A., Certified Public Accountants, have issued an unmodified ("clean") opinion on the Village of North Palm Beach's financial statements for the year ended September 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The Annual Report's role is to assist in making economic, social, and political decisions and in assessing accountability to the citizenry by:

- comparing actual financial results with the legally adopted budget, where appropriate;
- assessing financial condition and results of operations;
- determining compliance with finance-related laws, rules and regulations; and
- evaluating the efficiency and effectiveness of Village operations.

VILLAGE PROFILE

The Village

The Village of North Palm Beach is primarily a residential community, having been incorporated as a political subdivision of the State of Florida in 1956. The registered population of the Village is approximately 12,177, which increases to approximately 18,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

Located in northeastern Palm Beach County, Florida, the Village is known for its abundance of waterfront property (lakes, canals, and the Atlantic Ocean) as well as other assets: Country Club with a golf course, driving range, pool, tennis courts and restaurant; four parks; marina; library; police and fire rescue stations; and a public elementary school.

The governing body of the Village consists of a five-member Village Council, each of whom is elected to two-year overlapping terms. The Mayor is selected by majority vote of the Council and serves for a term of one year. Day-to-day affairs of the Village are under the leadership of the Village Manager who is appointed by the Council.

FINANCIAL DATA

Financial Reporting System and Budgetary Controls

The Village's financial records for its general governmental operations are maintained on the modified accrual basis, which means that revenues are recorded when available and measurable and expenditures are reported when goods and services are received and the related liabilities are incurred.

Financial reporting for its Enterprise Fund (i.e., the Country Club operation) is presented using the full accrual basis of accounting required by Generally Accepted Accounting Principles (GAAP) for its annual financial report. The Country Club annual budget is adopted using a modified accrual basis of accounting (identical to the general government operations mentioned above) which is consistent with how general ledger financial records are maintained throughout the year by the Village administration.

In developing and evaluating the Village's financial and accounting system, consideration is given to the adequacy of internal accounting controls which are designed to provide reasonable, but not absolute, assurance regarding: (a) the safeguarding of assets against loss from unauthorized use or disposition and (b) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (a) the cost of a control should not exceed the benefits likely to be derived and (b) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Village's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The Village of North Palm Beach maintains budgetary controls through the annual budget public hearing and approval process for GAAP-based budgets. The formal budget approval for each fiscal year is accomplished in a manner compliant with Florida State Statute 200.065, commonly referred to as Truth-in-Millage (TRIM).

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 Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. All appropriations lapse at year end; however, encumbrances specifically designated to be carried over to the subsequent year are re-appropriated in the following year.

ECONOMIC OUTLOOK

Property Values

The Village obtains a major portion of its annual General Fund financial resources (67% in 2021) from ad valorem property taxes. Gross assessed property values increased substantially between the years 2002 through 2006, but slowed significantly in 2007. In years 2008 through 2012, area property values declined in value, in many instances significantly, as a result of the economic downturn. This unprecedented decline in property values was exacerbated by the number of properties in various stages of foreclosure. Both of these real-estate issues have had an adverse impact upon the financial resources of the Village. However, there has been significant residential property investment in the community over the past few years. Both the State and South Florida, in particular, are enjoying resurgence in real estate activity, which has translated into annual gains in market prices for area homes. By comparison, the Village's gross taxable property values increased in 2021 to \$2,433,243,145 or nearly 3.78%, over 2020's valuation.

In 2016, following the completion of a design charrette process in which North Palm Beach residents described their vision for the community's future, the Village adopted the Citizens' Master Plan. It is anticipated that a viable Master Plan that identifies the highest and best use of properties on U.S. 1 and Northlake Boulevard and Alternate A1A will encourage investment in the community that will create an enhanced sense of place, active uses and an increase in Village revenues. Significant initiatives included the creation of a form-based code to encourage redevelopment in the Village's commercial corridors, which was completed in 2020 and has resulted in the submittal of applications and concept plans for the redevelopment of a number of underutilized commercial properties; the study of the US1 Corridor to determine if two of the roadway's six lanes should be repurposed for landscaping and bicycle/pedestrian traffic; and the redesign of the US1 and Prosperity Farms Road Bridges to serve as architectural features signaling the entry into the community.

Investment Revenues

The Great Recession had a significant impact on Village investment revenues. In the short-term, the Village reacted by modifying its investment strategies by directing investments towards the Treasury market to better protect and ensure the availability of the Village's investment balances. This move proved successful in safeguarding Village investments during this market free fall but impacted the interest/dividend revenues to the Village. The Village, with the assistance of the Village's Audit Committee, adopted a "revised" Investment Policy designed to provide safety and liquidity while maximizing investment return(s). The newly adopted policy provided numerous investment strategies, parameters, and safeguards. The policy additionally provided for 1/12 of the annual operating budget to be deposited in a liquid interest-bearing account so as not to impede operations should other funds be temporarily unavailable. The Audit Committee and staff, along with the Village's Investment Advisor, continue to explore other investment opportunities that will improve yields in future years while still ensuring the safety of our investments.

Personnel Costs

The Village will continue to face increased financial challenges in the areas of personnel costs for both salaries and benefits. In past years, several retirement plan amendments were implemented by the Village and then followed by significant salary adjustments that magnified the impact and cost of the retirement changes. The impact of these changes as well as the continuous improvement in the financial markets has had a very positive financial impact on both retirement plans.

Due to legislative changes and catastrophic claims losses, the Village has encountered significant increases in annual health insurance costs during the past few years. In 2018, the Village introduced a high deductible insurance plan along with funding health saving accounts to manage growing expenses. The Village continued its focus on Employee Wellness as a means to help control health care costs and improve our opportunity for additional savings from our providers.

The impact of personnel salaries and benefits in the coming years will have a broad and continuing effect on future Village financing and service priorities in the areas of staffing, public services, and public projects. Approximately 64% of the annual budget is allotted for wages and fringe benefits.

INITIATIVES AND FUTURE PROJECTS

For Fiscal Year 2020-21, the Village Council reiterated its vision to sustain the Village as the “Best Place to Live Under the Sun.” As part of that vision, the Council developed the following goals to guide the Village’s financial plan in 2021:

Goal: Financial Sustainability

Through this goal, the Village has sought to ensure that the property taxes and fees levied on residents and businesses are equitable relative to the services received and that they do not increase significantly beyond the rate of inflation or the growth in property values. Annexation of adjacent unincorporated areas and implementation of the Citizens’ Master Plan Report (adopted in October, 2016), which will encourage mixed use development along the Village’s commercial corridors and provide for desired investments in residential districts as well as simplified code regulations, will assist the Village in achieving these goals.

Functions at the Country Club were reviewed to ensure that revenue is generated to finance debt, cover operating and maintenance costs and begin funding future replacement activities. Work continues on this effort, but the performance of the Club has exceeded expectations in the nascent stages of the new operation. Additionally, the Village adopted a new fee structure that equitably distributes financial responsibility for storm water infrastructure construction and maintenance during the 2021 fiscal year.

Goal: Beautification and Quality of Life

To support one of the suggestions to improve and stabilize neighborhoods in the Citizens’ Master Plan Report, the Village Council recently established the Environmental Committee. The newly established Environmental Committee works with staff and neighborhood participants to identify necessary improvements and is responsible for developing and implementing programs to address them. The Committee tackled a series of initiatives in its initial year of existence but will take the lead in guiding the Village Council’s strategic initiative to develop a Green/Environmental Sustainability Policy. Currently, the Committee is focusing attention on water quality initiatives and evaluating a “community greening” initiative.

Goal: All Neighborhoods as Desirable Places to Live

An emphasis on code compliance is a key to achieving this goal. The Citizens' Master Plan Report highlighted this point by pointing to "stressed" neighborhoods and identifying a lack of landscape and home maintenance, faded exterior paint broken shutters and overgrown lawns as indicators. To address those issues, the Village has continued to fund a third Code Compliance Officer and will begin to adjust staffs' schedules to provide coverage on weekends. Code will also work with the Neighborhood Enhancement Team to collaborate with residents in addressing quality of life issues in their neighborhoods.

Another strategy identified in the Citizens' Master Plan Report was the need to establish infill regulations that ensure compatibility in the neighborhood. Residents that participated in the Citizens' Master Plan Report charrette process voiced concerns about the character of new housing in established neighborhoods – specifically the mass of houses being constructed in single family neighborhoods. There were other issues, such as the desire to allow for "granny flats" in the Village, that were identified during the charrette process as well. To address these and similar issues, the Village initiated a review of its land development regulations related to residential neighborhoods. The process

Goal: Waterways and Recreation

The Village will continue efforts to maintain a high level of appearance and condition of Village parks and recreational facilities, including the Country Club and reinvigorating recreational activities for a fresh approach that is responsive to the current interests of residents. To that end, the Parks and Recreation Department, in response to residents' requests to enhance the Village's athletic and recreation programs, conduct surveys and small focus groups as part of the process of revisiting the community's needs to best determine what activities should be offered as part of a Needs Assessment. The Needs Assessment results will guide activities for the next few years.

Goal: Strong Local Economy

The Citizens' Master Plan Report served as the springboard for the effort to draft and adopt new regulations that will breathe life in our commercial districts, create a more sustainable financial future for the community and enhance the small-town living that makes North Palm Beach a special place to live. To implement the Master Plan, a planning consultant assisted the Village with a review and rewrite of the Comprehensive Plan, Land Development regulations and application processes to facilitate the development process. Based upon public feedback in response to development applications submitted to the Village, the Village Council has indicated that portions of the new Code must be revisited to better meet community expectations. As part of this effort, the Village also reconstituted the Business Advisory Board to assist in revitalizing and redeveloping our commercial corridors.

While rewriting the Village's Land Development Regulations will encourage new private investment, there will continue to be public investment needs as well. New infrastructure or improvements that will benefit the commercial areas will be required over time. The use of a Community Redevelopment Agency (or CRA), which implements a tax increment financing plan, is a common tool used throughout Florida and the nation. However, establishing a CRA requires county approval and Palm Beach County has a policy that precludes the creation of new CRAs. While a CRA may not be a viable economic development tool for the Village, the Village's Audit Committee and Business Advisory Board have provided preliminary feedback on a staff proposal to allocate a portion of ad valorem tax revenue from new commercial development for business retention activities as well as capital investments in commercial areas.

Goal: Improve Mobility

Palm Beach County and the Florida Department of Transportation each have bridge replacement projects scheduled to take place within the Village limits within the next two years. The replacement of these bridges at Prosperity Farms Road and US1 (both over the Earman River) afford the Village the opportunity to introduce some of the design concepts identified in the Citizens' Master Plan Report. Ensuring that pedestrians and bicyclists (as well as golf carts) are accommodated, adding architectural features and taking advantage of water views will create new gateway elements for the community to enjoy.

Additionally, although the Village made significant investments in the bridge during FY2019, staff has begun preparing for preliminary engineering necessary to replace the Lighthouse Bridge as well as initial concept plans to provide traffic calming on Lighthouse Drive in accordance with the Master Plan.

Goal: Organizational Excellence

Due to the failure to meet service and maintenance standards, the Department of Public Works was restructured during the fiscal year. The Department's leadership team was completely changed to engender a culture of collaboration and strategic thinking. With this change, service delivery has been refined and improved, infrastructure projects are moving forward, division leaders are collaborating with one another and long-term planning is the norm.

OTHER INFORMATION

Independent Audit

Article 11, Section 2.18 of the Village Charter requires an annual audit of the books of account, financial records and transactions of all administrative departments of the Village by independent, certified public accountants selected by the Village Council. To substantiate that this requirement has been met, the independent auditor's report is included in this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a ***Certificate of Achievement of Excellence in Financial Reporting*** to the Village of North Palm Beach for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2020. The Village has received this award since 1988. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the governmental unit must publish an easily readable and efficiently organized Annual Report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We expect our current Annual Report will meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The GFOA also presented a ***Distinguished Budget Presentation Award*** to the Village for its annual budget for the fiscal year beginning October 1, 2020. The Village has received this award since 2010. The Distinguished Budget Presentation Award is a prestigious national award that recognizes conformance with the highest principles of governmental budgeting. In order to qualify for the Distinguished Budget Presentation Award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services from the entire staff of the Finance Department.

We would like to thank the Mayor and Council for their unfailing support for maintaining the highest standards of professionalism in the management of the Village of North Palm Beach's finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrew D. Lukasik". The signature is fluid and cursive, with a large initial "A" and "L".

Andrew D. Lukasik
Village Manager

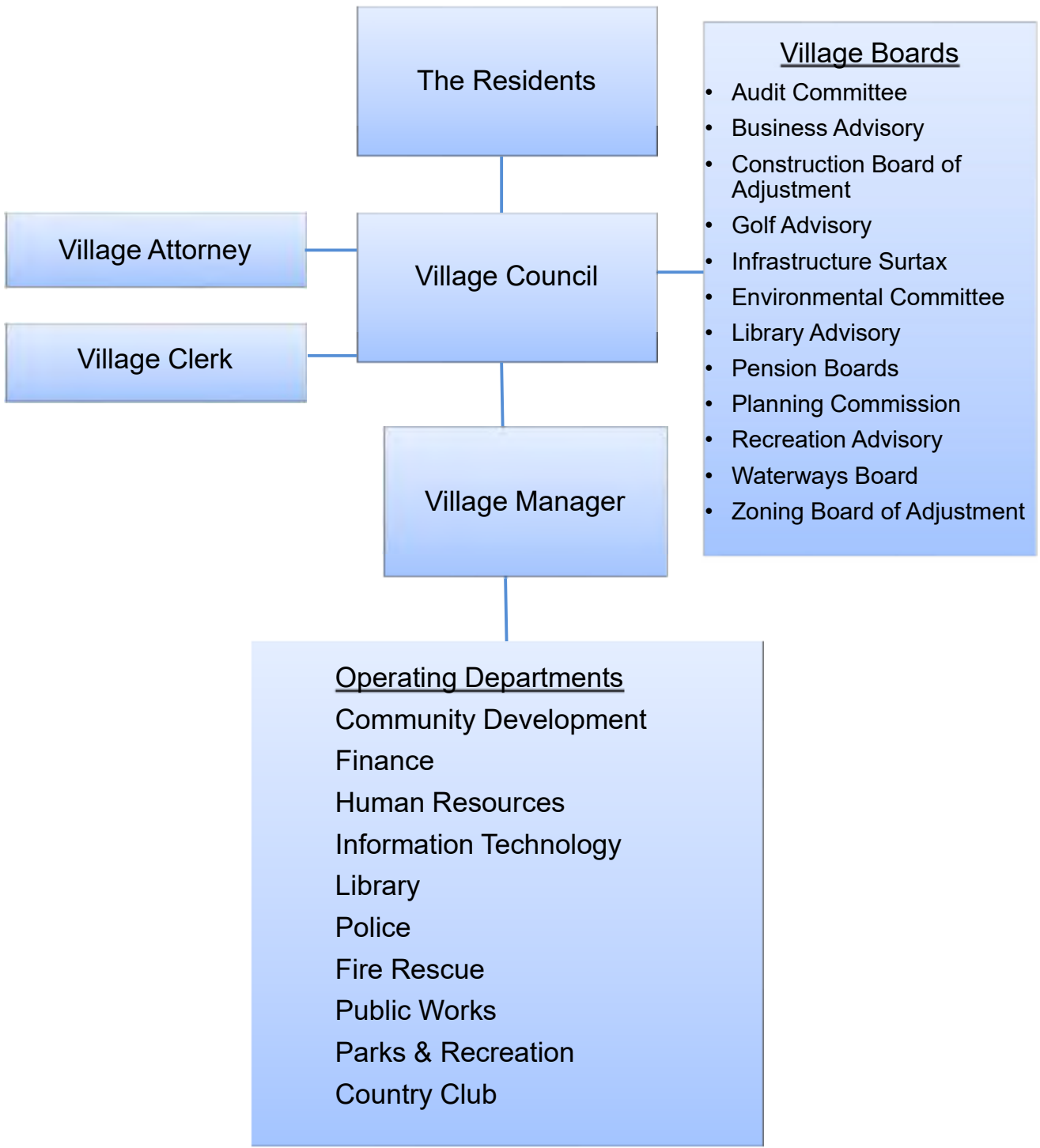
THE VILLAGE OF NORTH PALM BEACH, FLORIDA

PRINCIPAL VILLAGE OFFICIALS

SEPTEMBER 30, 2021

<u>Title</u>	<u>Name</u>
Mayor	Darryl C. Aubrey
Vice Mayor	Deborah Searcy
President Pro Tem	Mark Mullinix
Council Member	David Norris
Council Member	Susan Bickel
Village Manager	Andrew D. Lukasik
Director of Finance	Samia Janjua
Village Clerk	Jessica Green

Village of North Palm Beach Organizational Structure





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of North Palm Beach
Florida**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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NORTHBRIDGE CENTRE
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WEST PALM BEACH, FLORIDA 33402-0347
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EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WEI PAN, CPA
WILLIAM C. KISKER, CPA
RICHARD E. BOTTS, CPA

INDEPENDENT AUDITOR'S REPORT

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333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

The Honorable Mayor and Members of the Village Council
The Village of North 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 Village of North Palm Beach, Florida as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Village of North Palm Beach, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of North Palm Beach, Florida as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the 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 13, Pension and Other Postemployment Benefit trend information on pages 80 through 86, and budgetary comparison information on pages 87 through 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of North Palm Beach, Florida's basic financial statements. The introductory section, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was 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 other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory Section and Statistical Section 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 4, 2022, on our consideration of the Village of North Palm Beach, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Village of North Palm Beach, Florida'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 Village of North Palm Beach, Florida's internal control over financial reporting and compliance.

Nowlen, Holt & Mimer, P.A.

West Palm Beach, Florida
March 4, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Village of North Palm Beach, Florida's (Village) Administration offers readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended September 30, 2021. Please read it in conjunction with the accompanying transmittal letter beginning on page i, and the accompanying basic financial statements.

TABLE 1
FINANCIAL HIGHLIGHTS
(in millions)

	September 30,		Increase/ (Decrease)	Statemen Page #
	2021	2020		
Total net position	\$33.68	\$29.88	\$3.80	14
Unrestricted net position available for future use	\$7.48	\$3.53	\$3.95	14
Governmental net position	\$30.41	\$30.09	\$0.32	14
Total revenues from all sources	\$34.68	\$33.02	\$1.66	15
Governmental revenues	\$21.72	\$29.15	(\$7.43)	15
Total cost of all Village programs	\$30.89	\$30.24	\$0.65	15
Governmental transfers to Business-type	\$3.53		\$3.53	15
Governmental revenues over (under) expenses	\$0.31	\$3.26	(\$2.95)	16
General fund revenues over (under) expenditures	\$1.59	\$2.23	(\$0.64)	19
General fund unassigned fund balance	\$13.89	\$11.62	\$2.27	17
As a percent of general fund expenditures	53.71%	45.95%	7.76%	
Country Club revenues over (under) expenses	\$3.49	(\$0.47)	\$3.96	22
Change in total long-term debt for the Village	\$0.23	(\$0.26)	\$0.49	

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements that include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Village as a whole. (2) Fund financial statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the Village's operations in more detail than the government-wide statements by providing information about the Village's most significant funds. (3) Notes to the basic financial statements expand upon information reported in the government-wide and governmental fund statements.

REPORTING ON THE VILLAGE AS A WHOLE

Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the Village's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the Village as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the Village's net position and changes therein. Net position, the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, is one way to measure the Village's financial health, or financial position. Over time, increases or decreases in net position are an indicator of whether the financial health is improving or deteriorating.

The Statement of Net Position and the Statement of Activities present information about the following:

- Governmental activities - All of the Village's basic services are considered to be governmental activities, including general government, community development, public safety, public services, library, and recreation. Property taxes, sales taxes, utility taxes, and franchise fees finance most of these activities.
- Proprietary activities/Business-type activities - The Village charges a fee to customers to cover all or most of the cost of the services provided. The Village's Country Club is reported in this category.

REPORTING THE VILLAGE'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the Village as a whole. Some funds are required to be established by State law. However, management establishes other funds, which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The Village's three types of funds - governmental, proprietary, and fiduciary - use different accounting approaches as explained below.

- **Governmental Funds**

Most of the Village's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out, with balances available for spending remaining at year-end. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can be converted to cash readily. The governmental fund statements provide a detailed short-term view of the Village's general government operations and the basic services it provides. Governmental fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Village's programs.

The Village maintains eight individual governmental funds: the General Fund, one Capital Projects Fund, and six Special Revenue Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, the Infrastructure Surtax Fund, and the American Rescue Plan Act (ARPA) Fund all of which are considered *major funds* (generally accepted accounting principles define a fund as major based on that fund's size relative to the other funds of the government; a fund may also be reported as major if the government's officials believe that fund is particularly important to financial statement users). The remaining funds are considered *non-major funds*, and data from these governmental funds is combined into a single column for an aggregated presentation. The basic governmental fund financial statements can be found on pages 17-20 of this report.

- **Proprietary Funds**

The Village's only proprietary fund is the Country Club Fund, which charges customers for the services it provides. These services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The basic proprietary fund financial statements can be found on pages 21-23 of this report.

- **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The funds in this category are the Village's Pension Trust Funds and Custodial Funds. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 24-25 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, the net position was \$33.68 million at the close of the most recent fiscal year.

A significant portion of the Village's net position (73.57%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt still outstanding, which was used to acquire those assets. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Table 2
Village of North Palm Beach
Net Position
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$ 23,498	\$ 17,755	\$ (1,258)	\$ (2,177)	\$ 22,240	\$ 15,578
Capital assets	33,341	36,278	6,811	4,232	40,152	40,510
Total assets	56,839	54,033	5,553	2,055	62,392	56,088
Deferred outflows of resources:	3,433	2,968	8	7	3,441	2,975
Liabilities:						
Current liabilities	4,284	1,634	1,183	873	5,467	2,507
Long-term liabilities	21,703	21,660	1,039	1,353	22,742	23,013
Total liabilities	25,987	23,294	2,222	2,226	28,209	25,520
Deferred inflows of resources:	3,878	3,608	64	50	3,942	3,658
Net position:						
Net investment in capital assets	18,910	22,423	5,874	2,947	24,784	25,370
Restricted	1,419	986			1,419	986
Unrestricted	10,078	6,690	(2,599)	(3,161)	7,479	3,529
Total net position	\$ 30,407	\$ 30,099	\$ 3,275	\$ (214)	\$ 33,682	\$ 29,885

Governmental Activities

The cost of all governmental activities this year was \$24.94 million. As shown on Table 3, Changes in Net Position, grants and those who directly benefited from the programs paid for \$4.13 million of this cost and \$20.81 million was financed through general revenues. Governmental activities increased the Village's net position by \$0.31 million, thereby accounting for 8% of the total increase in the net position of the Village.

Additional detail is shown in Table 3, which follows on the subsequent page.

Table 3
Village of North Palm Beach
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 3,506	\$ 3,731	\$ 5,903	\$ 3,768	\$ 9,409	\$ 7,499
Operating grants and contributions	602	718			602	718
Capital grants and contributions	22	850			22	850
General revenues:						
Property taxes	17,629	16,991			17,629	16,991
Local option gas taxes	283	273			283	273
Local option infrastructure surtax	1,012	870			1,012	870
Utility service taxes	2,539	2,558			2,539	2,558
Sales and use taxes	1,548	1,346			1,548	1,346
Franchise taxes	1,354	1,305			1,354	1,305
Investment earnings	81	502	1		82	502
Miscellaneous	181	105			181	105
Gain on asset disposals	21				21	-
Total revenues	<u>28,778</u>	<u>29,249</u>	<u>5,904</u>	<u>3,768</u>	<u>34,682</u>	<u>33,017</u>
Expenses:						
Program expenses:						
General Government	3,819	3,541			3,819	3,541
Public Safety	11,260	12,103			11,260	12,103
Public Works	5,417	5,634			5,417	5,634
Community Development	1,262	1,399			1,262	1,399
Leisure Services	2,706	2,796			2,706	2,796
Interest on long-term debt	478	521			478	521
Country Club			5,942	4,243	5,942	4,243
Total expenses	<u>24,942</u>	<u>25,994</u>	<u>5,942</u>	<u>4,243</u>	<u>30,884</u>	<u>30,237</u>
Transfers	<u>(3,528)</u>		<u>3,528</u>			
Increase (decrease) in net position	308	3,255	3,490	(475)	3,798	2,780
Net position - beginning of year	30,099	26,844	(215)	260	29,884	27,104
Net position - end of year	<u>\$ 30,407</u>	<u>\$ 30,099</u>	<u>\$ 3,275</u>	<u>\$ (215)</u>	<u>\$ 33,682</u>	<u>\$ 29,884</u>

The Village's programs include General Government, Public Safety, Public Works, Community Development & Planning, and Leisure Services. Each program's net cost (total cost, less revenues generated by the activities) is presented below. The net cost shows the extent to which the Village's general taxes support each of the Village's programs.

Table 4
Village of North Palm Beach
Cost of services
(In Thousands)

	2021		2020	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 3,819	\$ (3,368)	\$ 3,541	\$ (3,044)
Public safety	11,260	(10,397)	12,103	(11,248)
Public works	5,417	(4,952)	5,634	(5,112)
Community development	1,262	694	1,399	325
Leisure services	2,706	(2,311)	2,796	(1,094)
Interest on long-term debt	478	(478)	521	(521)
	<u>\$ 24,942</u>	<u>\$ (20,812)</u>	<u>\$ 25,994</u>	<u>\$ (20,694)</u>

At the end of the current year, as compared to the prior year, the total cost of services decreased by \$1.06 million. This decrease is primarily due to the decrease in pension expense for Public Safety.

Business-Type Activities

At the end of the current year, as compared to the prior year, Charges for Services (revenues) for the Business-type activities increased by \$2.13 million and expenses increased by \$1.70 million. Net position of the Proprietary Fund (Country Club) at September 30, 2021, were \$3.27 million. Net position increased by \$3.49 million. This increase is primarily due to the transfer of pool and tennis assets with a net book value of \$3.25 million from the Governmental Activities.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unrestricted (unassigned/assigned) 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 combined fund balance for all Governmental Funds was \$19.17 million, a \$2.64 million increase from the 2020 fund balance of \$16.53 million. Approximately 82% of the combined ending fund balance (\$15.65 million) constitutes unrestricted (unassigned/assigned) fund balance, which is available for spending at the government's discretion. The remainder of fund balance (\$3.52 million) is restricted (non-spendable/restricted) to indicate that it is not available for new spending because it has already been committed for a variety of other restricted purposes.

General Fund

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$13.89 million while the General Fund total fund balance was \$16.58 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance is 54% of total general fund expenditures, while total fund balance represents 64% of that same amount.

The general fund unassigned fund balance (\$13.89 million) represents an increase of \$2.27 million from the 2020 unassigned general fund balance of \$11.62 million. Key elements of this increase are listed below:

- Revenue for Local Government Half-Cent Sales Tax were budgeted on prior year trends (\$0.87 million). For the current year, the Village received \$1.10 million;
- Due to discounts from prompt payments, State law requires that only 95% of the gross ad-valorem taxes be budgeted as revenue (\$17.37 million). For the current year, the Village received \$17.63 million);
- Revenues for Licenses and Permits were budgeted on prior year trends (\$1.10) million. For the current year, the Village received \$1.57 million. This is primarily a result of an increase in Building Permits; and

The increase in the above-mentioned revenues, savings in personnel costs (as referenced below) and containment of operating costs were key factors that contributed to the positive impact in the Village's General Fund.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were \$1,860,783 and can be briefly summarized as follows:

- Vehicle Leases (\$1,700,352)
- Prior Year Open Purchase Order Carryover (\$160,431)

General Fund Budget Analysis

As shown on pages 89-91 of this report, in the Schedule of Departmental Expenditures – Budget and Actual, there was an overall favorable budget to actual cost variance of \$0.91 million in General Fund Departmental Expenditures. This is primarily a result of:

- several unfinished projects at fiscal year-end that were carried over into the following fiscal year (\$0.48 million); and
- savings in personnel costs (\$0.79 million)
 - some of the by-products of the COVID-19 pandemic were mandatory facility closures within the Village as well as cancellations of special events, sports programs and other recreational activities. In addition, there were fewer vacant positions being filled while implementing furloughs of part-time employees on a temporary basis. To that end, a savings in overall personnel costs was realized.

American Rescue Plan Act (ARPA) Fund

The Village's American Rescue Plan Act (ARPA) Fund is used to account for federal funds received in accordance with the American Rescue Plan Act. As part of the federal response to the COVID-19 pandemic, the American Rescue Plan Act provides more than \$130 billion in direct, flexible aid to local governments. This influx of dollars provides a unique opportunity for local governments to address financial issues resulting from the pandemic and strategically invest in the future. The Village anticipates receiving \$6.5 million in federal funding and, in accordance with the program's funding objectives, has prioritized the need to invest in water quality infrastructure and direct assistance to Village residents who were negatively affected financially by the pandemic. At the end of the current fiscal year, the Village received a total of \$3.28 million in ARPA Funds.

Infrastructure Surtax Fund

The Village's Infrastructure Surtax Fund is used to account for surtax proceeds. On November 8, 2016 PBC voters approved a one-cent sales surtax, raising the sales tax from 6% to 7% effective January 1, 2017. The surtax will sunset on December 31, 2026. The use of surtax proceeds is restricted to, among other things, the financing, planning and construction of infrastructure. Appropriations in this fund remain open and carry over to succeeding years until planned expenditures are made, or until they are amended or cancelled. At the end of the current fiscal year, the total fund balance was \$1.33 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the Village are those assets that are used in the performance of Village functions. Capital assets include equipment, buildings, land, and park facilities etc. The Village has elected to retroactively apply the capitalization requirements of GASB Statement No 34 to major general infrastructure assets acquired in fiscal years ending after June 30, 1980, or that were significantly reconstructed or improved during that multiyear period.

The Village's investment in capital assets for its governmental and business-type activities as of September 30, 2021 and 2020 amounts to \$40.15 million and \$40.51 million, respectively (net of accumulated depreciation).

Table 5
Village of North Palm Beach
Capital Assets
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,056	\$ 2,056	\$ 1,051	\$ 1,051	\$ 3,107	\$ 3,107
Construction in progress	1,533	664	52		1,585	664
Buildings and improvements	42,765	45,848	11,480	7,751	54,245	53,599
Furniture, fixtures and equipment	9,966	9,826	398	100	10,364	9,926
Total assets	56,320	58,394	12,981	8,902	69,301	67,296
Less accumulated depreciation	(22,979)	(22,115)	(6,170)	(4,670)	(29,149)	(26,785)
Net position	\$ 33,341	\$ 36,279	\$ 6,811	\$ 4,232	\$ 40,152	\$ 40,511

Additional information on the Village's capital assets can be found in Note 5 on pages 46 through 47 of this report.

Debt

Currently, the Village uses debt financing on an as-needed basis each year. At the end of the current fiscal year, the Village had total long-term debt of \$15.37 million; \$14.43 million in the governmental activities and \$0.94 million in business-type activities. None of the Village's long-term debt comprises debt backed by the full faith and credit of the government.

Table 6
Village of North Palm Beach
Outstanding Debt
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Loans payable	\$ 11,815	\$ 12,680	\$ 936	\$ 1,285	\$ 12,751	\$ 13,965
Capital leases	2,616	1,176			2,616	1,176
Total	\$ 14,431	\$ 13,856	\$ 936	\$ 1,285	\$ 15,367	\$ 15,141

Additional information on the Village's debt can be found in Note 6 on pages 48 through 51 of this report.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

The Village's Unassigned Fund Balance is viewed by the Administration as a measurement of Village financial stability. Unassigned general fund balance increased to \$13.89 million during the current 2021 fiscal year. The increase is primarily due to the increase in several revenue categories and savings in personnel costs.

The FY 2021/22 Budget reflects continued improvement to citizen services, public safety, and public facility maintenance while emphasizing improved community appearance and financial stability. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our residents without increasing the millage rate and without having to use the General Fund Unassigned Fund Balance. The Village's operating millage rate was decreased to \$7.05 mils.

The Village's financial plan represents an aggressive approach to adequately maintain infrastructure and address gaps in the organization in order to deliver services to the community. While the budget allocates resources to improve the Village's ability to address service and maintenance demands annually, there are also significant capital investments to be made that will be unique to the upcoming fiscal year. Improvement of the dry storage area in Anchorage Park and providing funding to Palm Beach County to incorporate aesthetic features and pedestrian amenities into their design of the Prosperity Farms Road Bridge Replacement Project (which will begin in 2022) are unique investments for the upcoming year.

These upcoming investments will result in increased expenditures; however, increasing property valuations and continued state and national economic growth will blunt the impact of these projects to the annual financial plan.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Village's finances and to show the Village's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Village's Finance Department, at the Village of North Palm Beach, 501 U.S. Highway 1, North Palm Beach, Florida 33408.

BASIC FINANCIAL STATEMENTS

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Net Position
September 30, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 10,620,556	\$ 378,461	\$ 10,999,017
Investments	9,997,713		9,997,713
Accounts receivable	342,438	49,167	391,605
Accrued interest	15,635		15,635
Inventories	138,777	74,106	212,883
Prepays	263,962	12,743	276,705
Due from other governments	346,680		346,680
Internal balances	1,772,091	(1,772,091)	
Capital assets:			
Nondepreciable	3,589,023	1,103,077	4,692,100
Depreciable (net of depreciation)	29,752,514	5,707,985	35,460,499
Total assets	56,839,389	5,553,448	62,392,837
Deferred outflows of resources			
Other postemployment benefits related items	59,118	2,527	61,645
Pension related items	3,373,711	5,198	3,378,909
Total deferred outflows of resources	3,432,829	7,725	3,440,554
Liabilities			
Accounts payable	435,906	171,328	607,234
Deposits		46,934	46,934
Accrued liabilities	247,279		247,279
Unearned revenue	3,440,517	964,447	4,404,964
Accrued interest payable	160,179		160,179
Noncurrent liabilities:			
Due within one year	2,489,671	399,397	2,889,068
Due in more than one year	19,213,663	639,633	19,853,296
Total liabilities	25,987,215	2,221,739	28,208,954
Deferred inflows of resources			
Deferred revenue	203,175		203,175
Other postemployment benefits related items	1,703,492	54,779	1,758,271
Pension related items	1,971,229	9,394	1,980,623
Total deferred inflows of resources	3,877,896	64,173	3,942,069
Net position			
Net investment in capital assets	18,910,112	5,874,752	24,784,864
Restricted for:			
Recreation	195		195
Infrastructure	1,331,574		1,331,574
Library	24,898		24,898
Other purposes	62,249		62,249
Unrestricted	10,078,079	(2,599,491)	7,478,588
Total net position	\$ 30,407,107	\$ 3,275,261	\$ 33,682,368

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Activities
For the Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>
Government:		
Governmental activities		
General government	\$ 3,819,733	\$ 217,227
Public safety	11,260,437	496,492
Public works	5,416,934	461,166
Community development and planning	1,261,701	1,955,663
Leisure services	2,706,225	375,196
Interest expense	477,717	
Total governmental activities	<u>24,942,747</u>	<u>3,505,744</u>
Business-type activities - country club	<u>5,942,293</u>	<u>5,903,220</u>
Total business-type activities	<u>5,942,293</u>	<u>5,903,220</u>
Total government	<u><u>\$ 30,885,040</u></u>	<u><u>\$ 9,408,964</u></u>

Program Revenues		Net (Expense) Revenue and Changes in Net Position		
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
\$ 234,168	\$	\$ (3,368,338)	\$	\$ (3,368,338)
351,385	15,200	(10,397,360)		(10,397,360)
3,369		(4,952,399)		(4,952,399)
		693,962		693,962
13,110	6,575	(2,311,344)		(2,311,344)
		(477,717)		(477,717)
<u>602,032</u>	<u>21,775</u>	<u>(20,813,196)</u>		<u>(20,813,196)</u>
			(39,073)	(39,073)
			(39,073)	(39,073)
<u>\$ 602,032</u>	<u>\$ 21,775</u>	<u>(20,813,196)</u>	<u>(39,073)</u>	<u>(20,852,269)</u>

General Revenues:

Taxes:				
Property taxes		17,629,392		17,629,392
Local option gas taxes		283,233		283,233
Local option infrastructure surtax		1,011,627		1,011,627
Utility service taxes		2,539,175		2,539,175
Franchise taxes		1,354,110		1,354,110
Sales and use taxes		1,548,330		1,548,330
Investment income - unrestricted		81,338	134	81,472
Miscellaneous		181,109		181,109
Gain on disposal of equipment		21,384		21,384
Transfers		<u>(3,528,697)</u>	<u>3,528,697</u>	
Total general revenues		<u>21,121,001</u>	<u>3,528,831</u>	<u>24,649,832</u>
Change in net position		307,805	3,489,758	3,797,563
Net position, beginning of year		<u>30,099,302</u>	<u>(214,497)</u>	<u>29,884,805</u>
Net position, end of year		<u>\$ 30,407,107</u>	<u>\$ 3,275,261</u>	<u>\$ 33,682,368</u>

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2021

	<u>General</u>	<u>Infrastructure Surtax Fund</u>	<u>ARPA Grant Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 4,799,892	\$ 1,312,979	\$ 3,288,788	\$ 1,218,897	\$ 10,620,556
Investments	9,997,713				9,997,713
Accounts receivable	342,438				342,438
Accrued interest	15,635				15,635
Inventories	138,777				138,777
Prepays	263,962				263,962
Due from other funds				72,091	72,091
Advances to other funds	1,700,000				1,700,000
Due from other governments	241,036	105,644			346,680
Total assets	<u>\$ 17,499,453</u>	<u>\$ 1,418,623</u>	<u>\$ 3,288,788</u>	<u>\$ 1,290,988</u>	<u>\$ 23,497,852</u>
Liabilities, deferred inflows of resources, and fund balances					
Liabilities					
Accounts payable	\$ 319,115	\$ 87,049	\$	\$ 29,742	\$ 435,906
Accrued liabilities	247,279				247,279
Unearned revenue	153,164		3,287,353		3,440,517
Total liabilities	<u>719,558</u>	<u>87,049</u>	<u>3,287,353</u>	<u>29,742</u>	<u>4,123,702</u>
Deferred inflows of resources					
Deferred revenue	203,175				203,175
Total deferred inflows of resources	<u>203,175</u>				<u>203,175</u>
Fund balances					
Nonspendable:					
Inventories and prepaids	402,739				402,739
Advances to other funds	1,700,000				1,700,000
Restricted for:					
Recreation	195				195
Infrastructure		1,331,574			1,331,574
Streets and roads	54,152				54,152
Police	5,324				5,324
Library	24,898				24,898
Other purposes	2,773				2,773
Assigned for:					
Small business grants	16,435				16,435
Subsequent year's expenditures	477,728				477,728
Special revenue funds			1,435	250,565	252,000
Capital project funds				1,010,681	1,010,681
Unassigned	13,892,476				13,892,476
Total fund balances	<u>16,576,720</u>	<u>1,331,574</u>	<u>1,435</u>	<u>1,261,246</u>	<u>19,170,975</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,499,453</u>	<u>\$ 1,418,623</u>	<u>\$ 3,288,788</u>	<u>\$ 1,290,988</u>	<u>\$ 23,497,852</u>

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
September 30, 2021

Fund balances - total governmental funds \$ 19,170,975

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:

Governmental capital assets	\$ 56,320,265	
Less: accumulated depreciation	<u>(22,978,728)</u>	33,341,537

Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds. Long term liabilities at year-end consist of:

Accrued interest payable	(160,179)	
Retainage payable		
Revenue notes	(11,815,000)	
Capital leases	(2,616,425)	
Net pension liability	(4,963,769)	
Other postemployment benefits	(846,364)	
Accrued compensated absences	<u>(1,461,776)</u>	(21,863,513)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:

Other postemployment benefits deferred outflows	59,118	
Other postemployment benefits deferred inflows	(1,703,492)	
Pension related deferred outflows	3,373,711	
Pension related deferred inflows	<u>(1,971,229)</u>	<u>(241,892)</u>

Net position of governmental activities \$ 30,407,107

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2021

	<u>General</u>	<u>Infrastructure Surtax Fund</u>	<u>ARPA Grant Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 21,805,910	\$	\$	\$	\$ 21,805,910
Licenses and permits	1,574,639				1,574,639
Intergovernmental	1,826,787	1,011,627		350,777	3,189,191
Charges for services	1,726,853				1,726,853
Fines and forfeitures	154,410				154,410
Investment	70,892	9,011	1,435		81,338
Miscellaneous	296,245				296,245
Total revenues	<u>27,455,736</u>	<u>1,020,638</u>	<u>1,435</u>	<u>350,777</u>	<u>28,828,586</u>
Expenditures					
Current					
General government	3,507,052				3,507,052
Public safety	10,502,065			351,540	10,853,605
Public works	5,117,986				5,117,986
Community development and planning	1,292,216				1,292,216
Leisure services	1,695,054				1,695,054
Capital outlay	2,154,869	711,103		662,800	3,528,772
Debt service					
Principal	1,106,148				1,106,148
Interest	491,022				491,022
Total expenditures	<u>25,866,412</u>	<u>711,103</u>		<u>1,014,340</u>	<u>27,591,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,589,324</u>	<u>309,535</u>	<u>1,435</u>	<u>(663,563)</u>	<u>1,236,731</u>
Other financing sources (uses)					
Capital lease proceeds	1,682,018				1,682,018
Transfers in		115,280		510,000	625,280
Transfers out	(899,280)				(899,280)
Total other financing sources (uses)	<u>782,738</u>	<u>115,280</u>		<u>510,000</u>	<u>1,408,018</u>
Net change in fund balances	2,372,062	424,815	1,435	(153,563)	2,644,749
Fund balances					
Beginning of year	14,204,658	906,759		1,414,809	16,526,226
End of year	<u>\$ 16,576,720</u>	<u>\$ 1,331,574</u>	<u>\$ 1,435</u>	<u>\$ 1,261,246</u>	<u>\$ 19,170,975</u>

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of the Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2021

Net change in fund balances - total governmental funds		\$ 2,644,749
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense:		
Expenditures for capital assets	\$ 3,138,544	
Donated assets	15,200	
Assets transferred to Country Club	(3,254,697)	
Less: current year depreciation	(2,313,606)	
Net book value for retired assets	(64,537)	(2,479,096)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any affect on net assets of governmental activities:		
Capital lease proceeds	(1,682,018)	
Principal payments on debt	1,106,148	(575,870)
Expenses that do not use current financial resources are not reported on the governmental funds but are included in the statement of activities:		
Change in accrued interest payable	13,305	
Change in long-term compensated absences	103,578	
Change in net pension liability and related deferred amounts	299,589	
Change in other postemployment benefits and deferred amounts	301,550	718,022
Change in net position		\$ 307,805

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Net Position
Proprietary Fund
September 30, 2021

	Enterprise
Assets	
Current assets	
Cash and cash equivalents	\$ 378,461
Accounts receivable	49,167
Inventories	74,106
Prepays	12,743
Total current assets	514,477
Non-current assets	
Capital assets, net	6,811,062
Total non-current assets	6,811,062
Total assets	7,325,539
Deferred outflows of resources	
Other postemployment benefits related items	2,527
Pension related items	5,198
Total deferred outflows of resources	7,725
Liabilities	
Current liabilities	
Accounts payable	171,328
Deposits	46,934
Unearned revenue	964,447
Due to other funds	72,091
Compensated absences - current portion	36,493
Loans payable - current portion	362,904
Total current liabilities	1,654,197
Non-current liabilities	
Other postemployment benefits	36,185
Compensated absences	18,335
Net pension liability	11,707
Advances from other funds	1,700,000
Loans payable	573,406
Total non-current liabilities	2,339,633
Total liabilities	3,993,830
Deferred inflows of resources	
Other postemployment benefits related items	54,779
Pension related items	9,394
Total deferred inflows of resources	64,173
Net position	
Net investment in capital assets	5,874,752
Unrestricted	(2,599,491)
Total net position	\$ 3,275,261

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended September 30, 2021

	Enterprise
Operating revenue	
Greens fee/cart rentals/golf membership fees	\$ 3,690,098
Golf shop revenues	437,185
Driving range revenues	509,455
Restaurant revenues	315,332
Tennis revenues	699,117
Pool revenues	180,030
Miscellaneous	72,003
Total operating revenues	5,903,220
Operating expenses	
Golf course maintenance expenses	1,794,711
Clubhouse grounds expenses	459,047
Golf shop expenses	1,450,234
Food and beverage expenses	13,659
Tennis expenses	604,512
Pool expenses	313,686
Administrative and general	364,208
Depreciation and amortization	855,838
Total operating expenses	5,855,895
Operating income (loss)	47,325
Nonoperating revenues (expenses)	
Interest revenue	134
Loss on disposal of equipment	(1,067)
Interest expense	(85,331)
Total nonoperating revenues (expenses)	(86,264)
Transfers in	3,528,697
Change in net position	3,489,758
Net position - beginning	(214,497)
Net position - ending	\$ 3,275,261

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Cash Flows
Proprietary Fund
For the Year Ended September 30, 2021

Cash flows from operating activities:	
Receipts from customers	\$ 6,156,408
Payments to suppliers for goods or services	(3,969,644)
Payments to employees for services	(961,642)
Net cash Provided by operating activities	<u>1,225,122</u>
Cash flows from non-capital financing activities:	
Transfers in	274,000
Payments to other funds	(507,250)
Net cash provided by non-capital financing activities:	<u>(233,250)</u>
Cash flows from capital and related financing activities:	
Principal paid on long term debt	(348,358)
Interest paid on debt	(85,331)
Acquisition of capital assets	(181,361)
Net cash provided (used) by capital and related financing activities	<u>(615,050)</u>
Cash flows from investing activities:	
Interest and dividends on investments	134
Net increase (decrease) in cash and cash equivalents	376,956
Cash and cash equivalents at beginning of year	1,505
Cash and cash equivalents at end of year	<u>\$ 378,461</u>
Reconciliation of operating income	
to net cash provided by operating activities:	
Operating income (loss)	<u>\$ 47,325</u>
Adjustments to reconcile operating income	
to net cash provided by operating activities:	
Depreciation and amortization	855,838
Change in OPEB liability and related deferred amounts	14,012
Change in pension deferred amounts	21,483
Change in assets and liabilities	
Increase in accounts receivable	(16,819)
Increase in inventory	(5,644)
Increase in prepaids	(12,694)
Increase in accounts payable	39,419
Decrease in deposits	(864)
Increase in compensated absences payable	12,195
Increase in deferred revenue	270,871
Total adjustments	<u>1,177,797</u>
Net cash provided by operating activities	<u>\$ 1,225,122</u>
Noncash investing, capital and financing activities	
Transfer of capital assets from the Governmental Activities	<u>\$ 3,254,697</u>

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2021

	Employee Retirement Funds	Custodial Funds
Assets		
Cash and cash equivalents	\$ 582,709	\$ 366,005
Investments:		
Domestic common equity securities	18,596,377	
International common equity securities	3,608,356	
U.S. Government and agencies	4,563,802	
Municipal bonds	478,775	
Domestic corporate bonds	3,115,749	
International corporate bonds	275,218	
Fixed income exchange traded funds	2,552,819	
Equity exchange traded funds	676,812	
Fixed income mutual funds	4,793,412	
Domestic equity mutual funds	10,212,616	
International equity mutual funds	1,997,705	
Real estate investment fund	3,052,366	
Money market mutual funds	648,615	
Accrued interest and dividends	45,144	
Prepays	5,399	
Total assets	55,205,874	366,005
Liabilities		
Accounts payable	63,245	42,251
Accounts payable, broker-dealers	122,418	
Total liabilities	185,663	42,251
Net position		
Restricted for pensions	55,020,211	
Restricted for individuals, organizations, and other governments		323,754
	\$ 55,020,211	\$ 323,754

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2021

	Employee Retirement Funds	Custodial Funds
	<u> </u>	<u> </u>
Additions		
Contributions		
Employer	\$ 952,460	\$
Plan members	441,928	
DROP contributions	21,235	
State on-behalf payments	350,777	
Total contributions	<u>1,766,400</u>	<u> </u>
Investment earnings		
Dividends and interest	987,916	3,211
Net increase in fair value of investments	<u>7,967,120</u>	<u> </u>
Total investment earnings	8,955,036	3,211
Less: investment expenses	<u>211,730</u>	<u> </u>
Total net investment earnings	<u>8,743,306</u>	<u>3,211</u>
Total additions	<u>10,509,706</u>	<u>3,211</u>
Deductions		
Administrative expense	162,223	
Refund of contributions	12,698	68,767
Benefits	1,612,957	
Total deductions	<u>1,787,878</u>	<u>68,767</u>
Change in net position	8,721,828	(65,556)
Net position - beginning	<u>46,298,383</u>	<u>389,310</u>
Net position - ending	<u>\$ 55,020,211</u>	<u>\$ 323,754</u>

See notes to the financial statements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Village of North Palm Beach, Florida (“the Village”) was incorporated in 1956 pursuant to Chapter 31481, Laws of Florida, Extraordinary Session 1956. The Village is located in the northeast portion of Palm Beach County, Florida. Its municipal area comprises approximately 1,900 acres of land and 1,200 acres of lakes, canals and lagoons. The Village’s nonseasonal population consists of approximately 13,000 residents, which increases during the winter months to approximately 18,000 people. The Village operates under the Council-Manager form of government and provides the following services to its residents: public safety, planning and zoning, sanitation, library, parks, marinas, and a country club. The Village Council (the “Council”) is responsible for legislative and fiscal control of the Village.

As required by generally accepted accounting principles, these financial statements include the Village (the primary government) and its component units. Component units are legally separate entities for which the Village is financially accountable. The Village is financially accountable if:

- it appoints a voting majority of the organization’s governing board and (1) it 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 Village, or
- the organization is fiscally dependent on the Village and (1) there is a potential for the organization to provide specific financial benefits to the Village or (2) impose specific financial burdens on the Village.

Organizations for which the Village is not financially accountable are also included when doing so is necessary in order to prevent the Village’s financial statements from being misleading.

Based upon application of the above criteria, the Village of North Palm Beach has determined that there are two legally separate entities to consider as potential component units. The Village of North Palm Beach General Employees’ Retirement Fund and the Village of North Palm Beach Fire and Police Retirement Fund are component units as they are fiscally dependent on and impose a specific financial burden on the Village. They are reported in the Village’s financial statements as pension trust funds in the fiduciary funds financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the Village. For the most part, the effect of interfund activities has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements and proprietary fund financial statements are reported using the accrual basis of accounting and the economic resources measurement focus. Fiduciary funds use the accrual basis of accounting and the economic resources measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales taxes, franchise taxes, licenses, intergovernmental revenue, investment income, and charges for services are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenues are considered to be measurable and available only when received in cash by the Village.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The Village reports the following major governmental funds:

General Fund

The general fund is the primary operating fund and is used to account for all financial resources applicable to the general operations of the Village except those required to be accounted for in another fund.

Infrastructure Surtax Fund

The Infrastructure Surtax Fund is a special revenue fund used to account for the surtax proceeds which are restricted to, among other things, the financing, planning and construction of infrastructure.

Capital Projects Fund

The capital projects fund is used to account for the cost of acquiring, constructing, and placing into service those capital improvements, which are associated with activities in the General Fund.

The Village reports the following major (and only) proprietary fund:

Country Club Enterprise Fund

The fund accounts for the activities related to the Country Club.

Additionally, the Village reports the following fund types:

Special Revenue Funds

The Village has four special revenue funds to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific sources. The funds are the Public Safety Fund, Northlake Boulevard Fund, Recreation, and On-Behalf Pension Contributions.

Employee Retirement Funds

The pension trust funds are fiduciary funds that account for the activities of the General Employees Retirement Fund and the Fire and Police Officers Retirement Fund, which accumulate resources for pension benefits to qualified employees.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Custodial Funds

The Custodial Funds account for assets that are held for individuals, organizations and other governments, that cannot be used to finance the Village's own programs, and are not required to be reported in another fiduciary fund type. The two custodial funds are the Northlake Boulevard Task Force, which is for the streetscape improvement of Northlake Boulevard, and the Manatee Protection Fund, in which the assets are held for the protection of manatees through the enforcement of boat speed zones on the intracoastal and inland waterways.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's country club and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's Country Club Enterprise Fund are charges to customers for sales and services. Operating expenses for the Enterprise Fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as needed.

D. Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

Cash and cash equivalents consist of petty cash, deposits in checking accounts, money market mutual funds, investments with Florida Prime managed by the State of Florida, State Board of Administration and Florida Public Assets for Liquidly Management (FL Palm) sponsored by Florida School Boards Association and the Florida Association of District School Superintendents

For purposes of determining cash equivalents, the Village has defined its policy concerning the treatment of short-term investments to include investments with a maturity of three months or less when purchased, as cash equivalents if management does not plan to reinvest the proceeds. Short-term investments that management intends to rollover into similar investments are considered part of the investment portfolio and are classified as investments.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Accounts Receivable

Accounts receivable of the General Fund consists of billed and unbilled receivables.

Concentration of Credit Risk

The Village performs ongoing credit evaluations of its customers and does not require collateral. The Village maintains an allowance for uncollectible accounts at a level which management believes is sufficient to cover potential credit losses.

Investments

Investments are reported at fair value as required by generally accepted accounting principles. The fair value of an investment is the amount that the Village could reasonably expect to receive for it in a current sale between a willing buyer and a willing seller, other than in a forced or liquidation sale. Purchases and sales of investments are recorded on a trade date basis.

Interfund Transactions

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to” or “due from other funds”. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Transfers and interfund balances totally within governmental activities and those that are totally within business-type activities are eliminated and not presented in the government-wide financial statements. Transfers and balances between governmental and business-type activities are presented in the government-wide financial statements.

Inventories and Prepaid Items

Inventories are valued at cost determined on a first-in, first-out basis (FIFO). The costs of governmental fund type inventory are recorded as expenditures when consumed rather than when purchased. Inventories in the Enterprise Fund consist of goods for sale to the public. The initial cost is recorded as an asset at the time the individual inventory items are purchased and are charged against operations in the period when used.

Payments made to vendors for services that will benefit future periods are reported as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting an expenditure in the year in which the services are consumed.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Capital Assets and Depreciation

Capital assets, which include property, plant, infrastructure, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The Village capitalizes all land purchases. The capitalization policy for other assets are items with an estimated life in excess of one year and an initial individual cost of \$250,000 for infrastructure, \$25,000 for land improvements, \$50,000 for buildings and building improvements, and \$5,000 for equipment and vehicles. The Village has elected to retroactively apply the capitalization requirements of GASB Statement No. 34 to major general infrastructure assets acquired in fiscal years ending after June 30, 1980, or that were significantly reconstructed or improved during that multi-year period. Infrastructure is reported in buildings and improvements.

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by the fund's measurement focus. General capital assets are assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized as assets in the government-wide statement of net position. General capital assets are carried at historical cost. Where cost cannot be determined from the available records, estimated historical cost has been used to record the estimated value of the assets. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

Capital assets of the Enterprise Fund are capitalized in the fund. The valuation basis for Enterprise Fund capital assets is the same as those used for General capital assets.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated lives for each major class of depreciable capital assets are as follows:

Buildings, improvements and infrastructure	5-30 years
Golf course improvements	5-30 years
Machinery and Equipment	3-15 years
Vehicles	3-20 years

Deferred Outflows and Inflows of Resources

The statement of net position includes a separate section for deferred outflows of resources. This represents the usage of net position applicable to future periods and will not be recognized as expenditures until the future period to which it applies.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Deferred Outflows and Inflows of Resources (Continued)

The Village reports deferred pension items in connection with its two Retirement Systems. These deferred pension charges are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes pension contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods. The Village also reports deferred OPEB items in connection to Other Post-Employment Benefits, which are amortized in a systemic and rational method and recognized as an expense in future periods.

The statement of net position also includes a separate section, listed below total liabilities, for deferred inflows of resources. This represents the acquisition of net position applicable to future periods and will not be recognized as revenue until the future period to which it applies. The Village currently has three types of deferred inflows. The first is local business tax revenues received prior to the period for which the taxes are levied, these are recognized as income in the period for which they are levied. The second is deferred pension items in connection with its two Retirement Systems. The third is deferred OPEB items in connection to Other Post-Employment Benefits. These items are amortized in a systemic and rational method and recognized as a reduction of expense in future periods.

Unearned Revenue

The Village reports unearned revenue on its statements of net position and governmental funds balance sheet. 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.

Compensated Absences

The Village's employees are granted compensated absence pay for vacation and sick leave in varying amounts based on length of service. Unused compensated absences are payable upon separation from service. Vacation is accrued as a liability when the employee earns benefits. This means that the employee has rendered services that give rise to a vacation liability and it is probable that the Village will compensate the employee in some manner, e.g., in cash or paid time-off, now or upon termination or retirement. The Village uses the vesting method in accruing sick leave liability. Under the vesting method, the liability for sick leave is accrued for employees who are eligible to receive termination payments upon separation.

Compensated absences are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if the amounts have matured, for example, as a result of employee resignations or retirements. For the governmental funds, compensated absences are liquidated by the General Fund.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

Equity in the government-wide statement of net position and the proprietary fund is displayed in three categories: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt consists of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct, or improve those assets. Restricted net position is reported when there are legal limitations imposed on their use by Village legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net position consists of all net position that does not meet the definition of either of the other two components.

Fund Equity

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Village 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 categories:

- Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that can be spent only for specific purposes stipulated by external providers (e.g. creditors, grantors, contributor, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Fund Equity (Continued)

- Committed fund balance represents amounts that can be used only for the specific purposes pursuant to constraints imposed by Village Commission by the adoption of an ordinance, the Village's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Village removes or changes the specified use by the adoption of an ordinance.
- Assigned fund balance includes spendable fund balance amounts that are intended to be used for specific purposes, as expressed by the Village Commission or Village Manager, in accordance with the Villages fund balance policy, that are neither considered restricted nor committed. The Small Business Grants is a program the Village Council approved in the prior fiscal year to provide matching grants of up to \$7,500 for improvements to small business properties.
- Unassigned fund balance is the residual fund balance classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed. The Village will first use committed fund balance, then assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred inflows and outflows, and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include the collectability of accounts receivable, the use and recoverability of inventory, the useful lives and impairment of tangible assets, and the realization of net pension assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

A. Budgetary Data

Formal budgetary integration is employed as a management control device during the year for the General Fund and the Enterprise Fund. The only governmental fund with a legally adopted annual budget is the General Fund. This budget is adopted on a basis consistent with generally accepted accounting principles.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

Except for budgeting capital expenditures and not budgeting for depreciation, the annual appropriated budgets for the Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles. For budgeting purposes, current year encumbrances are not treated as expenditures.

The procedures for establishing budgetary data are as follows:

- In July of each year, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1st. The proposed budget includes expenditures and the means of financing them.
- During the months of July, August and September, the Council holds public meetings to obtain taxpayer comments.
- Upon completion of the public hearings and prior to October 1st, a final operating budget is legally enacted through the passage of an ordinance. Estimated beginning fund balances are considered in the budgetary process.
- Any change to the total fund expenses must be approved by the Village Council.
- Appropriations along with encumbrances lapse on September 30th.

Budgeted amounts are as originally adopted, or as amended by appropriate action. During the year, several supplementary appropriations were necessary.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g. purchase orders or contracts) outstanding at year end are reported assigned fund balance and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The General Fund had \$477,728, the Infrastructure Surtax fund had \$732,582 and the Capital Projects Fund had \$424,460 in outstanding encumbrances at year-end.

B. Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and the County Tax Collector. All property is reassessed according to its fair market value on January 1 of each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment rolls meet all of the appropriate requirements of State law.

The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The tax levy of the Village is established by the Council prior to October 1st of each year during the budget process.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

B. Property Taxes (Continued)

The Palm Beach County Property Appraiser incorporates the Village's millage into the total tax levy, which includes the County, County School Board, and special district tax requirements. The millage rate assessed by the Village for the year ended September 30, 2021, was 7.5000 (\$7.5000 for each \$1,000 of assessed valuation).

Taxes may be paid less a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Delinquent taxes on real property bear interest at 18% per year. On or prior to June 1st following the tax year, certificates are offered for sale for all delinquent taxes on real property.

After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. The certificate holder may make application for a tax deed on any unredeemed tax certificate after a period of two years. The County holds unsold certificates. Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations. At September 30, 2021, unpaid delinquent taxes are not material and have not been recorded by the Village.

NOTE 3 – DEPOSITS AND INVESTMENTS

Deposits

As of September 30, 2021, the carrying amount of the Village's deposits (including fiduciary funds) was \$4,307,882 and the bank balances totaled \$4,532,428. In addition to insurance provided by the Federal Depository Insurance Corporation, deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or other banking institution eligible collateral. In the event of failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. The Village's deposits at year end are considered insured for custodial credit risk purposes.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

A reconciliation of deposit and investments as shown on the statement of net position and statement of fiduciary net position for the Village is as follows:

By Category:

Deposits	\$ 4,307,882
Petty cash	4,156
Investments	<u>72,206,028</u>
Total deposits and investments	<u><u>\$76,518,066</u></u>

Presented in the statement of net position

Governmental activities	
Cash and cash equivalents	\$10,620,556
Investments	9,997,713
Business-type activities	
Cash and cash equivalents	<u>378,461</u>
Total statements of net position	<u><u>20,996,730</u></u>

Presented in the statement of fiduciary net position

Pension trust funds	
Cash and cash equivalents	582,709
Investments	54,572,622
Custodial funds	
Cash and cash equivalents	<u>366,005</u>
Total fiduciary funds	<u><u>55,521,336</u></u>

Total deposits and investments	<u><u>\$76,518,066</u></u>
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THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The Village categorizes its investments according to the fair value hierarchy established GASB *Statement No. 72, Fair Value Measurement and Application*. The hierarchy is based on valuation inputs used to measure the fair value of the asset as follows: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs to include quoted prices for similar assets in active and non-active markets; Level 3 inputs are significant unobservable inputs.

The money market mutual funds consist of investments with financial institutions in open end, institutional, money market funds complying with Securities and Exchange Commission (SEC) Rule 2a7. Rule 2a7 allows SEC registered mutual funds to use amortized cost rather than fair value to report net assets used to compute share prices if certain conditions are met. Those conditions include restrictions on the types of investments held, restrictions on the term-to-maturity of individual investments and the dollar-weighted average of the portfolio, requirements for portfolio diversification, and requirements for divestiture considerations in the event of security downgrades and defaults, and required actions if the fair value of the portfolio deviates from amortized cost by a specified amount.

The Florida Public Assets for Liquidity Management (FL Palm) and Florida PRIME are external investment pools which meet the requirements with GASB *Statement No. 79, Certain External Investment Pools and Pool Participants*, which allows reporting the investments at amortized cost. For both funds 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 percent of their account value. However, the Trustees of the funds can suspend the right of withdrawal or postpone the date of payment if the Trustees determine that there is an emergency that makes the sale of a Portfolio's securities or determination of its net asset value not reasonably practical.

Money market mutual funds, FL Palm and Florida Prime are exempt from the GASB 72 fair value hierarchy disclosures.

Equity securities, exchange traded funds, and mutual funds classified in Level 1 of the fair value hierarchy are valued based on prices quoted in active markets for those securities. 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 VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The American Core Realty Fund, LLC is a diversified open-end commingled fund that invests primarily in high quality core income-producing office, industrial, retail, and multi-family properties. This fund is an alternative investment vehicle valued using the net asset value (NAV) provided by the investment manager of this fund. The NAV is based on the value of the underlying assets owned by the fund minus its liabilities and then divided by the number of shares or percentage of ownership outstanding. The NAV's unit price is quoted on a private market that is not active. Investments valued at NAV are excluded from the fair value hierarchy because the valuation is not based on actual market inputs but rather is quantified using the fund's reported NAV.

Redemptions from the fund may be made quarterly upon ten days' notice. The units that are subject to a redemption notice may be redeemed in full or in installments on a pro-rata basis as funds become available for such redemptions and are subject to the availability of cash flow arising from investment transactions, sales and other fund operations occurring in the normal course of business. The fund is not required to liquidate or encumber assets or defer investments in order to satisfy redemption requests.

The value of this alternative investment is not necessarily indicative of the amount that could be realized in a current transaction. The fair value may differ significantly from the value that would have been used had a ready market for the underlying fund 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 estimated fair value could be material.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

As of September 30, 2021, the Village held the following investments:

	Weighted Average Maturity	Fair Value	Fair Value Measurement	
			Level 1	Level 2
<i>Governmental Funds</i>				
U.S. Government and Agency MBS &ABS	2.29 Years	\$ 3,017,822	\$	\$ 3,017,822
Municipal Bonds	1.71 Years	3,752,434		3,752,434
Domestic Corporate Bonds	1.08 Years	210,740		210,740
International Corporate Bonds	2.03 Years	1,628,411		1,628,411
	1.81 Years	1,362,585		1,362,585
<i>Fiduciary Funds</i>				
U.S. Government and Agency MBS &ABS	18.48 Years	165,045		165,045
Municipal Bonds	16.96 Years	4,398,757		4,398,757
Domestic Corporate Bonds	17.41 Years	478,775		478,775
International Corporate Bonds	9.82 Years	3,115,749		3,115,749
Domestic Common Equity Securities	9.52 Years	275,218		275,218
International Common Equity Securities	N/A	18,596,377	18,596,377	
Fixed Income ETF	N/A	3,608,356	3,608,356	
Equity ETF	N/A	2,552,819	2,552,819	
Fixed Income Mutual Funds	N/A	676,812	676,812	
Domestic Equity Mutual Funds	N/A	4,793,412	4,793,412	
International Equity Mutual Funds	N/A	10,212,616	10,212,616	
		1,997,705	1,997,705	
		60,843,633	\$ 42,438,097	\$ 18,405,536
Investments Reported at NAV				
<i>Fiduciary Funds</i>				
American Core Realty Fund	N/A	3,052,366		
Investments Reported at Amortized Cost:				
<i>Governmental Funds</i>				
Money Market Mutual Funds	N/A	25,721		
Florida Prime	49 Days	3,602,959		
FL Palm	53 Days	3,696,740		
<i>Fiduciary Funds</i>				
Money Market Mutual Funds	N/A	984,609		
Total Investments		\$ 72,206,028		

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk – Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Village’s investment policies limit its investments to high quality investments to control credit risk. The table below outlines the Village’s credit ratings for investments with certain investments not specifically rated by both S&P and Moody’s.

Investments:	S&P Rating	Moody’s Rating	Fair Value
<i>Governmental Funds</i>			
U.S. Government and Agency	AA+	AAAa	\$ 3,017,822
MBS &ABS	AAA, AA+ & NR	AAA, Aaa & NR	3,752,434
Municipal Bonds	AA+, AA & A+	Aa3 & A1	210,740
Domestic Corporate Bonds	AA+ to BBB+	AA3, AA2,A1 & NR	1,628,411
International Corporate	AAA to A-	Aaa to A2	
Bonds			1,362,585
Money Market Mutual Funds	NR	NR	25,721
Florida Prime	AAAm	NR	3,602,959
FL Palm	AAAm	NR	3,696,740
<i>Fiduciary Funds</i>			
U.S. Government and Agency	AA+	Aaa	165,045
MBS &ABS	AAA to NR	Aaa to NR	4,398,757
Municipal Bonds	AAA to A-	Aaa to A1	478,775
Domestic Corporate Bonds	AAA to BBB-	Aaa to Baa3	3,115,749
International Corporate	AA- to BBB-	Aaa to Baa2	
Bonds			275,218
Common Equity Securities	NR	NR	22,204,733
Exchange Traded Funds	NR	NR	3,229,631
Mutual Funds	NR	NR	17,003,733
American Core Realty Fund	NR	NR	3,052,366
Money Market Mutual Funds	NR	NR	984,609
Total Investments			<u>\$ 72,206,028</u>

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 Village limits its exposure to fair value losses resulting from rising interest rates by structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools unless it is anticipated that long-term securities can be held to maturity without jeopardizing the liquidity requirements.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The Retirement Funds do not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Custodial credit risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village’s investments are held by a third-party custodian, not in the name of the Village. Investments are held in book entry form at the Federal Reserve by Depository Trust Company (DTC) via the custodian. The custodian further segregates the Village’s investments in their trust accounting system. The investments in mutual funds and investment partnerships are considered unclassified pursuant to the custodial credit risk categories of GASB Statement No. 3, because they are not evidenced by securities that exist in physical or book-entry form.

Concentrations of credit risk – Concentration of credit risk is defined as the risk of loss attributed to the magnitude of an investment in a single user. The Village places no limit on the amount it may invest in any one issuer, except those in the Fire and Police Retirement Fund. Not more than five (5) percent of the Fund’s assets shall be invested in the common stock or capital stock of any one issuing company.

Investing in Foreign Markets – Investing in foreign markets may involve special risks and considerations not typically associated with investing in companies in the United States of America. These risks include revaluation of currencies, high rates of inflation, repatriation restrictions on income and capital, and future adverse political, social, and economic developments. Moreover, securities of foreign governments may be less liquid, subject to delayed settlements, taxation on realized or unrealized gains, and their prices are more volatile than those of comparable securities in U.S. companies.

Investing in Real Estate. – The Village is subject to the risks inherent in the ownership and operation of real estate. These risks include, among others, those normally associated with changes in the general economic climate, trends in the industry including creditworthiness of tenants, competition for tenants, changes in tax laws, interest rate levels, the availability of financing and potential liability under environmental and other laws.

Authorized Investments –The Village has adopted an investment policy that applies to all the investment activity except the Employees’ Pension Funds, which are organized and administered separately, as listed below, or for funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Authorized Investments (Continued)

The Village is authorized to invest its funds as follows:

1. Banks, Qualified Public Depositories with a collateral pledge level of twenty-five percent or fifty percent;
2. U.S Treasury obligations and obligations the principal and interest of which are backed or guaranteed by the full faith and credit of the U.S Government;
3. Debt obligations, participations or other instruments issued or fully guaranteed by any U.S. Federal agency, instrumentality or government sponsored enterprise,
4. Supra-Nationals, U.S. dollar denominated debt obligations of a multilateral organization of governments where the U.S. is a shareholder and voting member with a minimum credit quality rating of A-1/P-1, AA-/Aa3 or equivalent,
5. U.S. dollar denominated corporate notes, bonds or other debt obligations issued or guaranteed by a domestic or foreign corporation, financial institution, non-profit or other entity with a minimum credit quality rating of A-1/P-1, A-/A3 or equivalent,
6. Obligations, including both taxable and tax-exempt, issued or guaranteed by any State, territory or possession of the United States, political subdivision, public corporation, authority, agency board, instrumentality or other unit of local government of any State or territory with a minimum credit quality rating of SP-1/MIG 1, A-/A3 or equivalent,
7. Mortgage-backed securities (MBS), backed by residential, multi-family or commercial mortgages, that are issued or fully guaranteed as to principal and interest by a U.S. Federal agency or government sponsored enterprise, including but not limited to pass-throughs, collateralized mortgage obligations (CMOs) and REMICs,
8. Asset-backed securities (ABS) whose underlying collateral consists of loans, leases or receivables, including but not limited to auto loans /leases, credit card receivables, student loans, equipment loans /leases, or home-equity loans with a minimum credit quality rating of A-1/P-1, AAA/Aaa or equivalent,
9. U.S. dollar denominated commercial paper issued or guaranteed by a domestic or foreign corporation, company, financial institution, trust or other entity, including both unsecured debt and asset-backed programs with a minimum credit quality rating of A-1/P-1 or equivalent,
10. Shares in open-end and no-load money market mutual funds, provided such funds are registered under the Investment Company Act of 1940 and operate in accordance with Rule 2a-7 with a minimum credit quality rating of AAAm/Aaa-mf or equivalent,
11. State, local government or privately-sponsored investment pools that are authorized pursuant to state law with a minimum credit quality rating of AAAm/Aaa-mf or equivalent.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Authorized Investments (Continued)

The Village General Employees' Retirement Fund is authorized to invest its funds as follows:

1. Interest-bearing time deposits in qualified public depositories, as defined in Chapter 280, Florida Statutes;
2. The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Chapter 163, Florida Statutes;
3. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency minimum credit quality rating of A-1 from S&P or P-1 from Moody's;
4. Obligations issued by the U.S. Government or obligations guaranteed by agencies or instrumentalities of the U.S. Government;
5. Foreign Securities, including convertible bonds, convertible preferred issues and preferred stock;
6. Equities, including publicly traded REITS, commodities, convertible bonds, convertible preferred issues and preferred stock. Foreign security convertibles are limited to those that settle in U.S. dollars and are traded on one or more of the nationally recognized national exchanges;
7. Bonds or any other evidence of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, provided the issues are traded on any one (1) or more of the recognized national stock exchanges or over the counter and holds a minimum credit rating of BBB from S&P or Baa from Moody's, except that up to 20% of the fixed income portfolio may be held in securities that do not meet this criteria. The weighted average quality rating of the portfolio will be A or better and the effective duration of the portfolio shall be kept within 20% of Barclays Aggregate Index;
8. Comingled stock, bond or money market funds;
9. Securities of, or interest in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. sections 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian;
10. Other investments authorized by law or by ordinance by the Village.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Authorized Investments (Continued)

Investments of the Fire and Police Retirement Fund can consist of the following:

1. Time or savings accounts of a national bank, a state bank insured by the Federal Deposit Insurance Corporation, or a savings, building and loan association insured by the Federal Deposit Insurance Corporation;
2. Obligations issued by the U.S. Government, or an agency or instrumentality of the U.S. Government, as well as obligations guaranteed by agencies or instrumentalities of the U.S. Government, including mortgage-related or asset-backed securities;
3. Bonds, stocks, or any other evidence of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, provided:
 - a. The corporation is listed on any one (1) or more of the recognized national stock exchanges and holds a rating in one of the three (3) highest classifications by a major rating service; and
 - b. The Board shall not invest more than five (5) percent of its assets in the common stock, capital stock, bonds or indebtedness of any one (1) issuing company, nor shall the aggregate investment of in any one (1) issuing company exceed five (5) percent of the outstanding capital stock of that company, nor shall the aggregate of its investments in equities at cost exceed sixty (60) percent of the pension funds' assets;
4. Notwithstanding any provision of this section to the contrary, the Board is specifically authorized to invest in foreign securities to the extent authorized by Sections 175.071(1) and 185.06(1)(b), Florida Statutes;
5. Fixed income investments defined as preferred issues and fixed income securities provided all issues shall meet or exceed S&P's A or Moody's A credit rating;
6. Money market funds, defined as fixed income securities having a maturity of less than one year provided all issues shall meet or exceed S&P's A1 or Moody's P1 credit rating;
7. Bonds issued by the State of Israel;
8. Purchases in commingled real estate funds.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 4 – RECEIVABLES

Receivables at September 30, 2021, were as follows:

	<u>General Fund</u>	<u>Country Club</u>
Utility franchise fees & taxes	\$ 328,042	\$
Conroy Drive assessment	621	
Other accounts receivable	<u>13,775</u>	<u>49,167</u>
Total accounts receivable	<u>\$ 342,438</u>	<u>\$ 49,167</u>

NOTE 5 – CAPITAL ASSETS

Capital Assets activity for the year ended September 30, 2021, was as follows:

Primary Government

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 2,055,889	\$	\$	\$ 2,055,889
Construction in progress	663,490	1,143,503	(273,859)	1,533,134
Capital assets being depreciated:				
Buildings	26,311,437		(1,008,964)	25,302,473
Improvements	19,537,160	622,030	(2,696,120)	17,463,070
Machinery and equipment	3,980,166	284,749	(402,293)	3,862,622
Vehicles	<u>5,845,552</u>	<u>919,279</u>	<u>(661,754)</u>	<u>6,103,077</u>
Total at historical cost:	<u>58,393,694</u>	<u>2,969,561</u>	<u>(5,042,990)</u>	<u>56,320,265</u>
Less accumulated depreciation:				
Buildings	(6,710,222)	(700,206)	11,601	(7,398,827)
Improvements	(10,343,906)	(576,601)	585,645	(10,334,862)
Machinery and equipment	(1,827,061)	(392,290)	254,469	(1,964,882)
Vehicles	<u>(3,233,830)</u>	<u>(644,509)</u>	<u>598,182</u>	<u>(3,280,157)</u>
Total accumulated depreciation	<u>(22,115,019)</u>	<u>(2,313,606)</u>	<u>1,449,897</u>	<u>(22,978,728)</u>
Governmental activities capital assets, net	<u>\$ 36,278,675</u>	<u>\$ 655,955</u>	<u>\$(3,593,093)</u>	<u>\$ 33,341,537</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 93,950
Public safety	656,009
Public works	443,649
Community development	34,869
Leisure services	<u>1,085,129</u>
Total depreciation expense, governmental activities	<u><u>\$ 2,313,606</u></u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,051,311	\$	\$	\$ 1,051,311
Construction in progress		51,766		51,766
Capital assets being depreciated:				
Buildings	136,862	1,005,549		1,142,411
Improvements	7,614,183	2,723,361		10,337,544
Machinery and equipment	75,791	343,583	(44,830)	374,544
Vehicles	<u>23,619</u>			<u>23,619</u>
Total at historical cost:	<u>8,901,766</u>	<u>4,124,259</u>	<u>(44,830)</u>	<u>12,981,195</u>
Less accumulated depreciation:				
Buildings	(136,862)	(48,214)		(185,076)
Improvements	(4,485,270)	(1,345,669)		(5,830,939)
Machinery and equipment	(24,106)	(150,156)	43,763	(130,499)
Vehicles	<u>(23,619)</u>			<u>(23,619)</u>
Total accumulated depreciation	<u>(4,669,857)</u>	<u>(1,544,039)</u>	<u>43,763</u>	<u>(6,170,133)</u>
Business-type activities capital assets, net	<u><u>\$ 4,231,909</u></u>	<u><u>\$ 2,580,220</u></u>	<u><u>\$ (1,067)</u></u>	<u><u>\$ 6,811,062</u></u>

The Governmental Activities transferred Tennis and Pool assets with a net book value of \$3,254,697 to the Business-type activities.

The General Fund is currently maintaining the Country Club building which is also capitalized in the Governmental Activities. The Village believes this building serves the community as a whole in addition to supporting the golf course activities. Once the 2006 promissory note of the country club enterprise fund is paid, rental payments for the use of the building will be started.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 6 – LONG TERM LIABILITIES

Change in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental activities:					
Direct borrowings and direct placements					
Loans payable	\$ 12,680,000	\$	\$ (865,000)	\$ 11,815,000	\$ 900,000
Capital leases	1,175,555	1,682,018	(241,148)	2,616,425	378,543
Total	13,855,555	1,682,018	(1,106,148)	14,431,425	1,278,543
OPEB (see Note 13)	778,074	68,290		846,364	
Net pension liability (see Note 8)	5,460,976	186,778	(683,985)	4,963,769	
Compensated absences payable	1,565,354	1,172,683	(1,276,261)	1,461,776	1,211,128
Total	<u>\$ 21,659,959</u>	<u>\$ 3,109,769</u>	<u>\$(3,066,394)</u>	<u>\$ 21,703,334</u>	<u>\$ 2,489,671</u>
Business-type activities:					
Direct borrowings and direct placements					
Loans payable	\$ 1,284,668	\$	\$ (348,358)	\$ 936,310	\$ 362,904
OPEB (see Note 13)	25,721	10,464		36,185	
Net pension liability (see Note 8)		11,707		11,707	
Compensated absences payable	42,633	40,673	(28,478)	54,828	36,493
Total	<u>\$ 1,353,022</u>	<u>\$ 62,844</u>	<u>\$ (376,836)</u>	<u>\$ 1,039,030</u>	<u>\$ 399,397</u>

Governmental activities other postemployment benefit obligations, compensated absences and net pension liabilities are expected to be paid out of the general fund.

Loans Payable from Direct Borrowings and Direct Placements

\$4,893,673 Promissory Note

The Village Council adopted Resolution No. 23-2006 authorizing the issuance of a note in the amount of \$4,893,673 to finance certain capital expenditures relating to the municipal golf course and country club. The revenues of the Country Club are pledged to secure the loan. Principal and interest payments are due semi-annually in the amount of \$199,079, with a final maturity date of April 1, 2024.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 6 – LONG TERM LIABILITIES (Continued)

\$4,893,673 Promissory Notes (Continued)

The interest rate on the loan is 4.11% and is subject to adjustment in the event of taxability of the interest on this note. As of September 30, 2021, the principal amount outstanding was \$936,310 and was for the purpose of business-type activities.

Annual debt service requirements to maturity are as follows:

Business-type activities:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 362,904	\$ 35,255	\$ 398,159
2023	378,185	19,974	398,159
2024	195,221	4,074	199,295
	<u>\$ 936,310</u>	<u>\$ 59,303</u>	<u>\$ 995,613</u>

The loan agreement requires that pledged revenues cover 100% of the debt service due plus the expenses, other than non-cash expenses, of owning and operating the Country Club.

The loan agreement includes a provision that upon the occurrence of any event of default, the bank may declare all obligations of the Village under the Loan Agreement and the Note to be immediately due and payable without further action of any kind and upon such declaration the Note and the interest accrued thereon shall become immediately due and payable.

Non-Ad Valorem Revenue Notes, Series 2017

The Village Council adopted Resolution No. 2017-22 authorizing the issuance of Non-Ad Valorem Revenue Notes, Series 2017, in one or more Series in the aggregate Principal amount not to exceed \$15,000,000 to finance the cost of constructing and equipping a new country club clubhouse. The Notes are secured by a covenant to budget and appropriate legally available non-ad valorem revenues of the Village.

Series 2017A

The Series 2017A is a tax-exempt issuance for \$8,900,000 with an interest rate of 3.19%, which is subject to adjustment in the event of taxability of the interest on this note. Interest is payable on June 1 and December 1 of each year beginning December 1, 2017. Principal payments start June 1, 2025 with the final payment on June 1, 2032.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 6 – LONG TERM LIABILITIES (Continued)

Non-Ad Valorem Revenue Note, Series 2017 (Continued)

This note may be prepaid in whole but not in part at any time after June 1, 2025, at a redemption price equal to 100% of the principal amount outstanding plus accrued interest through the redemption date. As of September 30, 2021, the principal amount outstanding was \$8,900,000 and was for the purpose of governmental-type activities.

Series 2017B

The Series 2017B is a taxable issuance for \$6,100,000 with an interest rate of 3.78%. Interest is payable on June 1 and December 1 of each year beginning December 1, 2017. Principal payments start June 1, 2018 with the final payment on June 1, 2025. This note may not be prepaid. As of September 30, 2021, the principal amount outstanding was \$2,915,000 and was for the purpose of governmental-type activities.

Annual debt service requirements to maturity for the Series 2017A and 2017B are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 900,000	\$ 394,097	\$ 1,294,097
2023	935,000	359,981	1,294,981
2024	970,000	324,734	1,294,734
2025	1,005,000	288,068	1,293,068
2026	1,040,000	255,360	1,295,360
2027 - 2031	5,710,000	758,264	6,468,264
2032	1,255,000	40,035	1,295,035
	<u>\$ 11,815,000</u>	<u>\$ 2,420,539</u>	<u>\$ 14,235,539</u>

The loan agreements include a provision that upon the occurrence of any event of default, the notes shall bear interest at the Default Rate so long as the event of default shall be continuing. The Default rate for the Series 2017A is 6% and the rate for the Series 2017B is 7%.

Governmental Activities Capital Leases

The Village entered into capital lease agreements for the purpose of financing the purchase of vehicles. Principal and interest payments are due annually. As of September 30, 2021, the principal amounts outstanding were \$2,616,425 and the net book value of the equipment was \$2,668,686. Amortization of leased equipment under capital assets is included with depreciation expense. The interest rates on the leases range from 2.25% to 7.25%.

The lease agreements include a provision that upon the occurrence of any event of default, the lessor may retake possession of the equipment under lease.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 6 – LONG TERM LIABILITIES (Continued)

Governmental Activities Capital Leases (Continued)

Annual debt service requirements to maturity are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 378,543	\$ 82,406	\$ 460,949
2023	397,566	63,384	460,950
2024	333,234	49,507	382,741
2025	342,240	40,500	382,740
2026	276,435	31,277	307,712
2027 - 2031	888,407	48,249	936,656
	<u>\$ 2,616,425</u>	<u>\$ 315,323</u>	<u>\$ 2,931,748</u>

NOTE 7 – RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The Village currently reports all of its risk management activities in the General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported.

The Village is covered by Florida Statutes under the Doctrine of Sovereign Immunity which effectively limits the amount of liability of municipalities to individual claims of \$200,000/\$300,000 for all claims relating to the same incident. 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 Florida Statutes do not apply to claims filed in federal courts.

There have been no significant reductions in insurance coverage in the prior year. No settlements exceeded insurance coverage for the past three years.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS

The Village maintains the following two separate single employer defined benefit plans: Village of North Palm Beach Fire and Police Retirement Fund (F&P), covering firefighters and police officers, and Village of North Palm Beach General Employees Retirement Fund (GERF), covering substantially all other full-time Village employees. Both plans are reported as pension trust funds and included as part of the Village's reporting entity. The Police and Fire Fund issued separate stand-alone financial statements for the year ended September 30, 2021, the report may be obtained from the Village Clerk, at the Village of North Palm Beach, 501 U.S. Highway 1, North Palm Beach, Florida 33408. The General Employees Plan does not issue separate financial statements.

Each plan has its own board that acts as plan administrator and trustee: The Fire and Police Retirement Fund Board of Trustees consists of five members (5); four (4) of whom were elected by a majority of the members of the plan. Two (2) of the elected members are certified firefighters of the Village and two (2) are certified police officers of the Village. The fifth member of the board is a legal resident of the Village and is appointed by the Village council. The General Employees Retirement Board consists of five members (5); two (2) of whom were employees elected by a majority of the members of the plan, two (2) of the members are a legal resident of the Village and appointed by the Village council, the two (2) council appointed members of the Board shall appoint a member of the general public who has never been employed by the Village to serve as the fifth member of the Board. Each plan's assets may only be used for the payment of benefits to the members and beneficiaries of the plan in accordance with the terms of each plan document. The costs of administering each plan are financed in the appropriate pension trust fund.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Retirement Plans

Basis of Accounting. The retirement plans are reported on the accrual basis of accounting. The plans' fiduciary net position have been determined on the same basis used by the pension plans. Plan member and state contributions are recognized as revenues in the period that the contributions are due. Employer contributions to each plan 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 each plan.

Method Used to Value Investments. Investments are reported at fair value and are managed by third party money managers.

Investments Concentrations. There were no investments representing concentrations of 5% or more of net plan assets in investments that are not issued or guaranteed by the U.S. government.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

PLAN DESCRIPTION, INVESTMENT AND CONTRIBUTION INFORMATION

The following schedule is provided for general information purposes only and is derived from the respective actuarial reports and Village information for the two retirement plans. Plan participants should refer to the appropriate source documents for more complete information on the plans.

	<u>General Employees'</u>	<u>Fire and Police</u>
Plan Description:		
Authority	Village Ordinance	Village Ordinance/State
Asset Valuation:		
Reporting	Fair Value	Fair Value
Legal Reserves	None	None
Long-Term Receivable	None	None
Internal/Participant Loans	None	None

Membership of each plan consisted of the following at October 1, 2020:

	<u>GERF</u>	<u>F&P</u>
Inactive Plan Members or Beneficiaries		
currently receiving benefits	40	31
Inactive Plan Members entitled to but		
not yet receiving benefits	37	15
Active Plan Members	<u>26</u>	<u>51</u>
Total	<u>103</u>	<u>97</u>

General Employees' Retirement System

Plan Description. The plan is established under Code of Ordinances for the Village of North Palm Beach, Florida, Part II, Chapter 2, and was most recently amended under Ordinance No. 2010-07. The Plan is also governed by certain provisions of Part VII, Chapter 112, Florida Statutes and the Internal Revenue Code. The Plan provides retirement benefits as well as death benefits. All full time general employees who are not sworn police officers or firefighters shall become members of the system on October 1st following completion of 12 months of employment as a condition of employment. For those employees retired before February 1, 1982, those employees hired after September 30, 2000, or those employees hired before October 1, 2000, who elect to contribute an extra 2%, a 3% Cost of Living increase is paid annually from the Plan. Authority to establish and amend the benefit provisions of the plan rests with the Village Council.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

General Employees' Retirement System (Continued)

All benefits vest based on the following years of credited service:

Years of Credited Service	Vested %
Under 5	0%
5 or 6	50%
7 or 8	75%
9 or more	100%

Employees become eligible for normal retirement benefits after attaining the age of 60 and completing nine years of credited service, or attaining the age of 65 (depending on employee contribution rate). The normal retirement benefit consists of a life annuity, options available, (subject to cost of living increases not to exceed 3% a year), of either 2%, 2.25%, or 2.5% (depending on employee contribution rate) of Average Monthly Earnings (AME) times credited service up to 20 years plus 1% of AME times credited service over 20 years. Early retirement benefits can be received at age 55. The benefit is determined as for normal retirement and payable at normal retirement date or payable immediately after reduction by 5% for each year by which the benefit commencement date precedes the normal retirement date. If an active member dies, his beneficiary receives a refund of member contributions without interest. For a member who is age 55 and has at least five years of service but who dies before commencement of retirement benefits, a monthly benefit is payable to the designated beneficiary; the benefit is calculated as though the member had retired on his date of death and payable according to the option elected by the employee. For an active member who has at least five years of credited service and dies prior to reaching normal retirement date, a benefit equal to his vested accrued benefit will be paid to his beneficiary for ten years.

If an employee terminates his employment, he is entitled to the following:

- With less than five years of credited service, a refund of member contributions without interest and no other benefit.
- With five or more years of credited service, a refund of member contributions, the vested accrued benefit payable at normal retirement date or at any time after age 55 is attained, with the benefit being subject to the same reduction as for early retirement benefits. The vesting schedule is listed above.

"Average Monthly Earnings" is the average during the 5 years within the last 10 years of employment which produces the highest average.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

General Employees' Retirement System (Continued)

"Credited Service" consists of the total number of years and fractional parts of years of actual service with the Village and shall apply to an employee whose employment is terminated with the Village and who recommences fulltime employment within two years from the date of termination.

Asset Allocation. The plan's adopted asset allocation policy as of September 30, 2021, is as follows:

Asset Class	Target Allocation
Domestic equity	45%
International equity	15
Domestic bonds	40
Total	100%

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 expense, was 17.85 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Contributions. General employees may contribute 6%, 4%, 2% or 0% of earnings as elected by the employee, with the retirement benefit received being based on the amount contributed. The Village is required to contribute the amount necessary to fund the Plan properly according to the Plan's actuary. Contribution requirements of plan members and the Village are established and may be amended by the Village Council.

Fire and Police Retirement System

Plan Description. The plan is established under Code of Ordinances for the Village of North Palm Beach, Florida, Part II, Chapter 2, and was most recently amended under Ordinance No. 2019-11. The Plan is also governed by certain provisions of Part VII, Chapter 112, Florida Statutes and the Internal Revenue Code. The plan provides retirement benefits as well as death and disability benefits. All benefits vest after ten years of credited service. All fulltime police officers or firefighters are eligible for membership immediately upon hire. Previously, members were not eligible until October 1st following completion of 12 months of employment. Cost of living adjustments (COLA) are provided annually each October 1, to reflect changes in CPI (subject to maximum increases or decreases of 3% per year). Authority to establish and amend the benefit provisions of the plan rests with the Village Council. Employees become eligible for normal retirement benefits after attaining the age of 55, or the date on which the member attains age 52 and 25 credited years of service.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

Fire and Police Retirement System (Continued)

The normal retirement benefit consists of ten years certain and life thereafter, with other options available, (subject to cost of living adjustments not to exceed 3% a year), of 2.75% of AME times the years of credited services starting 10/1/18; for years prior to 10/1/18 the percentage is 2.5%; with a maximum benefit of 75% of AME. For firefighter members the maximum benefit will increase to 80% effective 10/1/22. Members are eligible for non-service connected disability, after ten years of credited service and a total and permanent disability. For service connected disability, a total and permanent disability with no service requirement, the disability benefit consists of a ten-year certain and life annuity that can be provided by the single-sum value of the member’s accrued pension benefit, but is at least 42% of AME for service connected disability and at least 25% of AME for non-service connected disability. See the description of the General Employees’ Retirement System for the remainder of the benefits, except that early retirement and termination benefits for vested members can be received at age 50 and the Deferred Retirement Option Plan (DROP) as describe below.

The Plan contains a DROP whereupon the member could retire from the pension plan but continue employment with the Village for an additional maximum period of up to five years. The retirement benefit is immediately calculated and the monthly benefit is allocated to the DROP account. The actual rate of investment return is credited to the account, but no less than 0.00% or more than 6.4%. Once a participant elects this option, he is no longer eligible for disability or pre-retirement benefits. The Plan’s guidelines for the DROP are designed to adhere to IRS regulations. At September 30, 2021, there was \$190,575 in the DROP, this amount is included in both the Total Pension Liability and the Plan Fiduciary Net Position. Additional information about the DROP can be obtained from the ordinance.

Asset Allocation. The plan’s adopted asset allocation policy as of September 30, 2021, is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	55%
International equity	10
Domestic bonds	25
Real estate	<u>10</u>
Total	<u>100%</u>

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 expense, was 19.69 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

Fire and Police Retirement System (Continued)

Contributions. Firefighter members are required to contribute 7.00% of their basic compensation to the plan. This will be increased to 7.5% effective 10/1/22, 8% effective 10/1/23 and 8.5% effective 10/1/24. Police Officer members are required to contribute 7.00% of their basic compensation to the plan. Members enrolled in the DROP shall contribute 4% of earnings (3% allocated to the DROP account and 1% remaining in Plan assets). The Village is required to contribute the remaining amount to fund the plan using the Entry Age Actuarial Cost Method. Contribution requirements of plan members and the Village are established and may be amended by the Village Council.

The Florida Constitution requires local governments to make the actuarially determined contribution. The Florida Division of Retirement reviews and approves each local government's actuarial report prior to its being approved for use for funding purposes. Additionally, the State collects locally authorized insurance premium surcharges which can only be distributed after the State has ascertained that the local government has met its actuarial funding requirement for the then most recently completed fiscal year. Contributions to the Plan from the State of Florida totaled \$350,777 during the fiscal year ended September 30, 2021.

All Retirement Plans

Net Pension Liability. The components of net pension liability of the Village on September 30, 2021, were as follows:

	General Employees	Fire and Police
Total pension liability	\$ 18,787,481	\$ 34,104,753
Plan fiduciary net position	(20,540,857)	(34,479,354)
Village's net pension liability(asset)	\$ (1,753,376)	\$ (374,601)
Plan fiduciary net position as a percentage of total pension liability	109.33%	101.10%

The mortality tables, the assumed rates of retirement, withdrawal rate, salary increases, and cost of living adjustments were all updated and the investment return assumption was reduced from 6.75% to 6.25% which decreased the pension liability of the General Employees plan by \$283,447.

The investment return assumption was reduced from 7.70% to 7.45% along with changes to the salary increase rates, normal retirement rates and the assumed rates of withdrawal, which increased the pension liability of the Fire and Police plan by \$464,035.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

All Retirement Plans (Continued)

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation as of October 1, 2020 updated to September 30, 2021 using the following actuarial assumptions applied to the September 30, 2021 measurement period.

	<u>General Employees</u>	<u>Fire and Police</u>
Inflation	2.40%	2.50%
Salary increases	Service based	Service based
Investment rate of return	6.25%	7.45%
Mortality	The same version of Pub-2010 Headcount weighted tables as used the the FRS in their 7/1/19 Actuarial Valuation	PubS.H-2010 for Employees, set forward one year

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 expenses 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 the pension plan's target asset allocation as of September 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	
	<u>General Employees</u>	<u>Fire and Police</u>
Domestic equity	6.75%	7.50%
International equity	6.50%	8.50%
Domestic bonds	2.50%	2.50%
Real estate	N/A	4.50%

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

All Retirement Plans (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 6.25 percent for the General Employees Retirement Fund and 7.45 percent for the Fire and Police Retirement Fund. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plans' 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.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liabilities of the Village, calculated using the discount rates above, as well as what the Village's net pension liabilities 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.

General Employees' Retirement System

	1% Decrease	Current Discount Rate	1% Increase
	5.25%	6.25%	7.25%
Village's net pension liability	<u>\$ 683,222</u>	<u>\$ (1,753,376)</u>	<u>\$ (3,776,585)</u>

Fire and Police Retirement System

	1% Decrease	Current Discount Rate	1% Increase
	6.45%	7.45%	8.45%
Village's net pension liability	<u>\$ 4,481,219</u>	<u>\$ (374,601)</u>	<u>\$ (4,372,496)</u>

All Retirement Plans

The Village's total pension liability, plan fiduciary net position, net pension liability, pension related deferred outflows and inflows, and pension expense for the fiscal year ended September 30, 2021, are reported using a measurement date of September 30, 2020.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

All Retirement Plans (Continued)

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation as of October 1, 2019 updated to September 30, 2020 using the following actuarial assumptions applied to the September 30, 2020, measurement period.

	<u>General Employees</u>	<u>Fire and Police</u>
Inflation	2.50%	2.50%
Salary increases	Service based	Service based
Investment rate of return	6.75%	7.70%
Mortality	RP2000 Combined Healthy Participant, Scale BB. Female: 100% Annuitant White Collar, Male Annuitant White Collar/50% Annuitant Blue Collar	PubS.H-2010 for Employees, set forward one year

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 expenses 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 the pension plan's target asset allocation as of September 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>	
	<u>General Employees</u>	<u>Fire and Police</u>	<u>General Employees</u>	<u>Fire and Police</u>
Domestic equity	45%	50%	6.75%	7.50%
International equity	15	10	6.50%	8.50%
Domestic bonds	40	30	2.50%	2.50%
Real estate	<u>N/A</u>	<u>10</u>	N/A	4.50%
Total	<u>100%</u>	<u>100%</u>		

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

All Retirement Plans (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent for the General Employees Retirement Fund and 7.70 percent for the Fire and Police Retirement Fund. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plans' 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.

General Employees' Retirement System

Changes in Net Pension Liability

Using a measurement date of September 30, 2020, the components of the net pension liability reported by the Village at September 30, 2021, were as follows:

Description	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at September 30, 2019	\$ 18,093,051	\$ 16,970,487	\$ 1,122,564
Changes due to:			
Service cost	216,125		216,125
Interest	1,211,026		1,211,026
Difference between expected and actual experience	(343,736)		(343,736)
Changes of Assumptions			
Employer contributions		232,738	(232,738)
Employee contributions		85,829	(85,829)
Benefit payments and refunds	(736,101)	(736,101)	
Net investment income		1,497,222	(1,497,222)
Administrative expenses		(60,096)	60,096
Total changes	<u>347,314</u>	<u>1,019,592</u>	<u>(672,278)</u>
Balances at September 30, 2020	<u>\$ 18,440,365</u>	<u>\$ 17,990,079</u>	<u>\$ 450,286</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

General Employees' Retirement System (Continued)

Plan fiduciary net position as a
percentage of total pension liability 97.56%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease	Current Discount Rate	1% Increase
	5.75%	6.75%	7.75%
Village's net pension liability	<u>\$ 2,915,900</u>	<u>\$ 450,286</u>	<u>\$ (1,586,353)</u>

Pension expense and deferred outflows and inflows of resources

For the fiscal year ended September 30, 2021, the Village recognized pension expense of \$(447,478). In addition, the Village reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on plan investments	\$	\$ 114,579
Differences between expected and actual experience		246,720
Village plan contributions subsequent to the measurement date	<u>197,770</u>	
Total	<u>\$ 197,770</u>	<u>\$ 361,299</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

General Employees' Retirement System (Continued)

Pension expense and deferred outflows and inflows of resources (Continued)

The deferred outflows of resources totaling \$197,770 resulting from Village contributions to the plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the plan will be recognized in pension expense as follows:

<u>Year ended September 30:</u>	<u>Amount</u>
2022	\$ (259,447)
2023	(30,748)
2024	2,462
2025	(73,566)
2026	
Thereafter	
	<u><u>\$ (361,299)</u></u>

Fire and Police Retirement System

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease 6.70%	Current Discount Rate 7.70%	1% Increase 8.70%
Village's net pension liability	<u>\$ 9,225,434</u>	<u>\$ 4,525,190</u>	<u>\$ 637,598</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

Fire and Police Retirement System (Continued)

Changes in Net Pension Liability

Using a measurement date of September 30, 2020, the components of the net pension liability reported by the Village at September 30, 2021, were as follows:

Description	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at September 30, 2019	\$ 30,766,565	\$ 26,428,153	\$ 4,338,412
Changes due to:			
Service cost	1,102,333		1,102,333
Interest	2,423,113		2,423,113
Differences between expected and actual experience	319,251		319,251
Change of benefit terms			
Change of assumptions	(981,457)		(981,457)
Employer contributions		863,762	(863,762)
Employer contributions-state		339,482	(339,482)
Employee contributions		329,454	(329,454)
Employee contributions buy back	3,498	3,498	
Benefit payments and refunds	(799,809)	(799,809)	
Net investment income		1,228,865	(1,228,865)
Administrative expenses		(85,101)	85,101
Total changes	<u>2,066,929</u>	<u>1,880,151</u>	<u>186,778</u>
Balances at September 30, 2020	<u>\$ 32,833,494</u>	<u>\$ 28,308,304</u>	<u>\$ 4,525,190</u>
Plan fiduciary net position as a percentage of total pension liability	<u>86.24%</u>		

The pension liability of the Fire and Police plan decreased by \$981,457 due to a change in the assumed rates of mortality.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

Fire and Police Retirement System (Continued)

Pension expense and deferred outflows and inflows of resources

For the fiscal year ended September 30, 2021, the Village recognized pension expense of \$2,625,446. In addition, the Village reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on plan investments	\$ 1,316,590	\$
Differences between expected and actual experience	396,242	216,646
Change of assumptions	362,867	1,402,678
Village plan contributions subsequent to the measurement date	<u>1,105,440</u>	<u></u>
Total	<u>\$ 3,181,139</u>	<u>\$ 1,619,324</u>

The deferred outflows of resources totaling \$1,105,440 resulting from Village contributions to the plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the plan will be recognized in pension expense as follows:

<u>Year ended September 30:</u>	<u>Amount</u>
2022	\$ 145,421
2023	266,390
2024	233,077
2025	(2,174)
2064	(29,181)
Thereafter	<u>(157,158)</u>
	<u>\$ 456,375</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 8 – EMPLOYEE RETIREMENT PLANS (Continued)

All Retirement Plans

Summarized information

The Village’s total pension liability, plan fiduciary net position, net pension liability, pension related deferred outflows and inflows, and pension expense for the fiscal year ended September 30, 2021, using a measurement date of September 30, 2020, are as follows:

	<u>General Employees</u>	<u>Fire and Police</u>	<u>Total</u>
Total pension liability	\$ 18,440,365	\$ 32,833,494	\$ 51,273,859
Plan fiduciary net position	17,990,079	28,308,304	46,298,383
Net pension liability	450,286	4,525,190	4,975,476
Deferred outflows of resources	197,770	3,181,139	3,378,909
Deferred inflows of resources	361,299	1,619,324	1,980,623
Pension expense	(447,478)	1,466,377	1,018,899
Accounts Payable	-	-	-

NOTE 9 – ON-BEHALF PAYMENTS

The state makes a contribution to the Fire and Police Officers’ Retirement System from the firefighters’ and police officers’ Insurance Premium Tax. For the fiscal year ended September 30, 2021, \$350,777 was recorded as revenues and expenditures in the On-Behalf Pension Contribution Special Revenue Fund relating to on-behalf payments received from the state.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 10 – PENSION PLAN FINANCIAL INFORMATION

Generally accepted accounting principles (GAAP) requires that financial statements for individual pension plans be presented in the notes to the financial statements of the primary government if separate GAAP financial reports have not been issued. The General Employees' pension fund does not have a separate GAAP report issued, and the financial information as of September 30, 2021, is presented below.

STATEMENT OF FIDUCIARY NET POSITION

	<u>General Employees' Pension</u>
Assets	
Cash and cash equivalents	\$ 335,993
Investments:	
Fixed income exchange traded funds	2,552,819
Equity exchange traded funds	676,812
Fixed income mutual funds	4,793,412
Domestic equity mutual funds	10,212,616
International equity mutual funds	1,997,705
Accrued dividends and interest	1
Prepays	<u>3,548</u>
Total assets	<u>20,572,906</u>
Liabilities	
Accounts payable	<u>32,049</u>
Total liabilities	<u>32,049</u>
Net position	
Held in trust for pension benefits and other purposes	<u>\$ 20,540,857</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 10 – PENSION PLAN FINANCIAL INFORMATION (Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

	<u>General Employees’ Pension</u>
Additions	
Contributions	
Employer	\$ 197,770
Plan members	76,595
Total contributions	<u>274,365</u>
Investment earnings	
Dividends and interest	306,066
Net (decrease) in the fair value of investments	2,887,424
Less investment expense	<u>(57,827)</u>
Total investment earnings	<u>3,135,663</u>
Total additions	<u>3,410,028</u>
Deductions	
Administration	74,760
Refund of member contributions	3,001
Benefits	781,489
Total deductions	<u>859,250</u>
Change in net position	2,550,778
Net position - beginning	<u>17,990,079</u>
Net position - ending	<u>\$ 20,540,857</u>

NOTE 11 – DEFINED CONTRIBUTION PLAN

Effective October 1, 2006, all employees of the Village may participate in one of four Money Purchase Plans that are qualified Defined Contribution Plans adopted under the provisions of Internal Revenue Code Section 401(a). The four pension plans include Village Manger, Directors, General Employees, and Municipal Employees. The defined contribution plans are administered by International City/County Management Association and Retirement Corporation (ICMA-RC). The ICMA-RC is a nonprofit corporation organized and existing under the laws of the State of Delaware. Contribution requirements of employees’ and the Village are established and may be amended by the Village Council.

The vesting period for each defined contribution plan is five years, with a vesting of zero percent in the first year, and a vesting of twenty-five percent for each year thereafter. While the plans will not provide for retroactive funding, the vesting period shall run from each employee’s original date of hire. If an employee terminates before becoming fully vested, forfeited amounts will be used to reduce future Village contributions. No loans are permitted by the plan.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 11 – DEFINED CONTRIBUTION PLAN (Continued)

The normal retirement age for the plan shall be age sixty. There is no waiting period for participation in the plan. The minimum age for participation is eighteen. The Village contributes 15% of participant earnings for the plan year. Earnings include regular and bonus compensation, but do not include overtime or commissions. Employee contributions are voluntary, after-tax contributions that are not matched by the Village. Employees may contribute 3%, 5%, 10%, or 15% of earnings to the plan. Contributions are remitted to the trusts every payroll period.

The Village’s activities do not meet the criteria for inclusion in the fiduciary funds of a government.

Plan detail for participating employees at September 30, 2021, is listed below:

	<u>Village Manager</u>	<u>Directors</u>	<u>General Employees</u>	<u>Municipal Employees</u>
Employee contributions	\$ 5,620	\$ 78,657	\$ 71,219	\$ 79,522
Village pension expense	28,101	155,017	201,730	193,831
Forfeitures	-	-	22,002	5,973
Payable as of fiscal year end	-	-	-	-

NOTE 12 – DEFERRED COMPENSATION PLAN ASSETS

Employees of the Village may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the Village. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. A third party administers the deferred compensation plan.

In 1998, the Village Adopted GASB-32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The Village modified its Deferred Compensation Plan to conform with the changes in the Internal Revenue Code brought about by the Small Business Job Protection Act of 1996 (the “Act”). The Act requires that eligible deferred compensation plans established and maintained by governmental employers be amended to provide that all assets of the plan be held in trust, or under one or more appropriate annuity contracts or custodial accounts, for the exclusive benefit of plan participants and their beneficiaries. As a result of this change, these plan assets are not property of the Village and are not subject to the claims of the Village’s general creditors.

The Village’s activities do not meet the criteria for inclusion in the fiduciary funds of a government.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Effective October 1, 2016, the Village implemented Governmental Accounting Standards Board Statement 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Retirees of the Village pay an amount equal to the actual premium for health insurance charged by the carrier. The premium charged includes an implied subsidy, as the amount charged for all participants (active employee or retiree) is the same, regardless of age. Under GASB 75, an implied subsidy is considered other post-employment benefits (OPEB).

The following describes the Village’s OPEB Provisions:

Plan Description

The Village provides a single employer defined benefit health care plan to all of its employees and the plan is administered by the Village. The plan has no assets and does not issue a separate financial report.

Benefits Provided

The plan allows its employees and their beneficiaries, to continue to obtain health and dental benefits upon retirement. The normal retirement age for police and firefighters is 55 or 52, depending on the option selected by the employee and the normal retirement age for all other Village employees is either age 60 or 65, depending on the option selected by the employee. The benefits of the plan are in accordance with Florida Statutes, which are the legal authority for the plan. The plan has no assets and does not issue a separate financial report.

Employees Covered by Benefit Terms

At September 30, 2020, the date of the last actuarial valuation, the following employees were covered by benefit terms:

Participants	
Active employees	138
Inactive employees currently receiving benefits	4
Inactive employees entitled to but not receiving benefits	<u>-</u>
Total	<u>142</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contribution Requirements: The Village does not make direct contributions to the plan on behalf of retirees. Retirees and their beneficiaries pay the same group health rates as active employees. However, the Village's actuaries, in their actuarial valuation, calculate an offset to the cost of these benefits as an employer contribution, based upon an implicit rate subsidy. This offset equals the total annual age-adjusted costs paid by the Village, or its active employees, for coverage of the retirees and their dependents net of the retiree's own payments for the year.

Total OPEB Liability

The Village's total OPEB liability of \$882,549 was measured as of September 30, 2021 and was determined by the actuarial valuation as September 30, 2020.

Actuarial Assumptions and Methods

The total OPEB liability was determined using the following actuarial assumptions and other methods:

Valuation Date:	September 30, 2020
Measurement Date:	September 30, 2021
Discount Rate:	2.19% per annum
Source	Bond Buyer GO 20-Bond Municipal Index
Salary Increase Rate:	Service based between 4% to 10% per annum
Health Care Trend Rate:	An initial rate of 6.25% decreasing by 0.25% annually to an ultimate rate of 3.99%.
Inflation Rate:	2.25%
Marriage Rate/Participation:	The assumed number of eligible dependents is based on the current portions of single and family contracts in the census provided. The spousal participation assumed at retirement is 75%.
Actuarial Cost Method:	Entry Age Normal based on level percentage of projected salary.
Amortization Method:	<i>Experience/Assumptions</i> gains and losses are amortized over the closed period of 9 years starting on October 1, 2017, equal to the average remaining service of active and inactive plan members (who have no future service).

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions and Methods (Continued)

Plan Participation Percentage: The participation percentage is the assumed rate of future eligible retirees who elect to continue health coverage at retirement. It is assumed that 25% of employees elect coverage. This assumes that a one-time irrevocable election to participate is made at retirement.

Mortality Rates: The PUB-2010 Generational tables used are projected by Scale MP-2018 from 2010.

Discount Rate

The Village does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate is a yield or index rate for 20-year, tax-exempt municipal bonds. As a result, the calculation used a rate of 2.19%.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at September 30, 2020	\$ 803,795
Changes for the Year:	
Service Cost	72,316
Interest Cost	20,766
Changes in benefit terms	
Changes of Assumptions and Other Inputs	14,544
Benefit Payments	<u>(28,872)</u>
Net Change in Total OPEB Liability	<u>78,754</u>
Balance at September 30, 2021	<u><u>\$ 882,549</u></u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Assumptions

The discount rate was 2.41% at 10/1/20 and 2.19% at 9/30/21.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Village, as well as what the Village’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1.0% Decrease (1.19%)	Discount Rate (2.19%)	1.0% Increase (3.19%)
Total OPEB Liability	\$ 952,168	\$ 882,549	\$ 817,771

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the total OPEB liability of the Village, as well as what the Village’s total OPEB liability would be if it were calculated using healthcare cost trends that are 1-percentage-point lower or 1-percentage-point higher (than the current healthcare cost trend rates):

	1.0% Decrease	Healthcare cost Trend Rates	1.0% Increase
Total OPEB Liability	\$ 779,424	\$ 882,549	\$ 1,004,898

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the Village recognized OPEB expense of \$(258,666). At September 30, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions/Inputs	\$ 61,645	\$ 1,081,077
Differences Between Expected and Actual Experience		677,194
Total	\$ 61,654	\$ 1,758,271

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year Ending:	
September 30, 2022	\$ (351,748)
September 30, 2023	(351,748)
September 30, 2024	(351,748)
September 30, 2025	(351,746)
September 30, 2026	(97,762)
Thereafter	(191,874)
	\$ (1,696,626)

NOTE 14 – JOINTLY GOVERNED ORGANIZATION

The Village, through an interlocal agreement with certain other municipalities and Palm Beach County, created the Seacoast Utility Authority (“Seacoast”) which provides water and sewer service to the citizens of each of the participating municipalities and a portion of Palm Beach County. Seacoast’s governing board consists of one member from each participating entity. Seacoast is an Independent Authority organized under the laws of the State of Florida, and the Village has no participating equity ownership in Seacoast. The Village paid \$204,019 to Seacoast during the fiscal year for water and sewer service.

NOTE 15 –INTERFUND ACTIVITY

Due from/to other funds

The due to Capital Projects Fund of \$72,091 from the Country Club Fund are for capital projects that have not been fully expended.

Advances to/from other funds

The advance from the General Fund to the Country Club Fund was to provide \$1,700,000 for the renovation of the Golf Course. The Country Club Fund will start paying back the advance \$1,700,000 in the fiscal year ending September 30, 2025, which is after the Bank of America loan is paid off.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 15 – INTERFUND ACTIVITY (Continued)

Transfers

Interfund transfers during the year ended September 30, 2021, are as follows:

The \$510,000 from the General Fund to the Capital Projects Fund and the \$115,280 from the General Fund to the Infrastructure Surtax Fund were to fund capital projects according to the original budget and subsequent budget amendments. The \$274,000 from the General Fund to the Country Club Enterprise Fund were to help fund the operations of the Tennis and Pool activities. There was also a transfer in the Country Club Enterprise Fund of \$3,254,697 from the Governmental Activities which was the net book value of the assets of the Tennis and Pool.

NOTE 16 – CONTRACTS, COMMITMENTS AND CONTINGENCIES

Restaurant Operating Lease

The Village is committed under a lease agreement as lessor of the food and beverage operations at the North Palm Beach Country Club. The Village is leasing the restaurant including indoor/outdoor bar, kitchen, snack bar, beverage and server station and designated storage areas as exclusive use premises together with non-exclusive rights to the use of the covered pavilion, covered front entry, pool deck, banquet room, event lawn, restrooms and other public areas in and around the Country Club to Farmer's Table LLC (Lessee). The initial term of the lease is five years and the lease shall automatically renew for additional five year terms unless either party gives the other party written notice of its intent not to renew at least one hundred and eighty days prior to the end of the term. The lease is considered for accounting purposes to be an operating lease.

During the initial term the base rent shall be \$8,333 per month. Beginning on the first date of any renewal term, the rent shall increase by 3% over the base rent payable for the immediately preceding twelve-month period. In addition to the base rent, the Lessee shall pay to the Village an amount equal to five percent of lessee's annual gross sales for Restaurant and Catering Services over Two Million Dollars. The lessee shall also pay 50% of the electric, water/ sewer, burglar alarm and natural gas of the premises and \$12,000 toward the ad valorem property taxes assessed by the Palm Beach County Property Appraiser and Tax Collector as a result of its operations during the first year and in subsequent years to pay an equivalent percentage of the total amount due.

The Village received \$100,000 in base rent, \$132,852 in supplemental rent and \$75,885 in utility and property tax reimbursements for the year ended September 30, 2021 under the terms of this lease agreement.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 16 – CONTRACTS, COMMITMENTS AND CONTINGENCIES (Continued)

Restaurant Operating Lease (Continued)

Minimum-guaranteed income rental income on the lease is as follows:

<u>Year ended September 30:</u>	<u>Amount</u>
2022	\$ 100,000
2023	100,000
2024	100,000
2025	58,333
	<u>\$ 358,333</u>

At September 30, 2021, the estimated cost of the exclusive use leased assets was \$7,051,900, net book value was \$6,860,911 and depreciation expense was \$176,298.

Golf Carts Operating Lease

The Village entered into a three-year operating agreement for 80 golf carts, including GPS systems and software, for the Country Club in December 2019, at a monthly cost of \$13,391. For the fiscal year ended September 30, 2021 expenses under the lease were \$160,692. Future minimum rental commitments are as follows:

<u>Year ended September 30:</u>	<u>Amount</u>
2022	<u>\$ 26,782</u>

Subsequent to September 30, 2021, the Village started a new three year lease at an annual cost of \$169,060.

Contract Commitments

On September 17, 2014, the Village entered into an agreement with the City of Palm Beach Gardens whereby the City of Palm Beach Gardens will provide the Village public safety dispatch services. The term of the agreement was for two years beginning on October 1, 2014, and extending through September 30, 2016. In 2016 the agreement was renewed for an additional five years extending through September 30, 2021. On August 11, 2021 a new five year agreement was approved expiring September 30, 2026. The fee for each year under the contract will be based upon the budget of the North County Dispatch (NCDC) center prorated to each contracting municipality based on that municipalities cost share. If at the end any contract year a budget shortfall exists, each contracting municipality shall pay its share of the shortfall. Conversely, if at the end of any contract year a budget surplus exists, such surplus shall represent a committed fund balance to be utilized specifically for NCDC budgetary purposes. The Village's estimated cost for fiscal year ending September 30, 2021 is \$469,180. On August 11, 2021, a second interlocal agreement was signed for five years expiring on September 30, 2026.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 16 – CONTRACTS, COMMITMENTS AND CONTINGENCIES (Continued)

Contract Commitments (Continued)

Subsequent to September 30, 2021, the Village approved a lease of \$482,712 for seven vehicles, a lease of \$822,335 for a new fire truck and road resurfacing projects of \$654,048.

Contingencies

The Village is involved in various litigations and claims arising in the course of operations. It is the opinion of legal counsel that the likelihood of unfavorable outcome and the amounts of potential losses cannot be reasonably determined for all claims at this time.

NOTE 17 – COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. As a result of worldwide reporting of COVID-19 infections, certain national, state, and local governmental authorities have issued stay-at-home orders, proclamations and/or directives aimed at minimizing the spread of COVID-19.

Additionally, more restrictive proclamations and/or directives may be issued in the future. As a result, certain internal operations, communications and administrative operations of the Village have been disrupted. In addition to implementing protective guidelines and protocols, the Village considered and implemented preventative and protection measures recommended by the Centers for Disease Control and Prevention (CDC) aimed at providing a safe environment for Village personnel during the course of the COVID-19 pandemic.

The ultimate impact of the COVID-19 pandemic on the Village's operations is unknown and will depend on future developments, which are highly uncertain and cannot be predicted with confidence, including the duration of the COVID-19 outbreak, new information which may emerge concerning the severity of the COVID-19 pandemic, and any additional preventative and protective actions that other governments or agencies may direct, which may result in an extended period of operational disruption. Any resulting financial impact cannot be reasonably estimated at this time but could be anticipated to have a material adverse impact on the Village's operations, financial position, and results of operations for fiscal year 2021.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 18 – STORMWATER UTILITY FUND

For Fiscal Year 2022, the Village implemented a stormwater utility enterprise fund. The Village established utility assessments for stormwater management services to be levied against all developed properties that benefit from the Village's stormwater management system. These functions include, but are not limited to, maintenance, planning, design, construction, regulation, surveying, and inspection as they relate to stormwater management facilities of the Village. The stormwater utility assessments will be levied as a non-ad valorem special assessment on the tax bill using the Uniform Method of Collection as authorized by state statute. The fund has a budget of \$518,112 for fiscal year 2022.

NOTE 19 – NEW ACCOUNTING STANDARDS

Implementation of Governmental Accounting Standards Board Statements

The Village implemented the following Governmental Accounting Standards Board (GASB) Statements during the fiscal year ended September 30, 2021:

- GASB issued Statement No. 84, *Fiduciary Activities*. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement had no financial impact in the current year. However, the statement did change the classification of Agency Funds to Custodial Funds, which now present a Statement of Changes in Net Position.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The Village implemented the provisions of this statement related to GASB Statements No. 14 and No. 84 in the current fiscal year.
- In October 2021 the GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. The new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Basic Financial Statements
September 30, 2021

NOTE 19 – NEW ACCOUNTING STANDARDS (Continued)

Recently Issued Accounting Pronouncements

Below is a brief description and effective date of new accounting standards that could have a significant impact on the Village.

- GASB Statement No. 87, *Leases*. This Statement will increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting that is based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for the fiscal year ending September 30, 2022
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for the fiscal year ending September 30, 2023.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The sections of the statement related to Section 457 deferred compensation plans is effective for the fiscal year ending September 30, 2022.

Management is currently evaluating the impact of the adoption of these statements on the Village's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

PENSION AND OTHER POSTEMPLOYMENT BENEFIT TREND INFORMATION

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Required Supplemental Information
September 30, 2021

Schedule of Changes in Total OPEB Liability
Last Ten Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability				
Service cost	\$ 274,702	\$ 113,906	\$ 119,601	\$ 72,316
Interest cost	124,097	63,447	61,990	20,766
Change in benefit terms			655	
Difference between expected and actual experience	(1,354,390)			
Changes of assumptions and other inputs	(677,494)	78,007	(960,663)	14,544
Benefit payments	(134,593)	(56,645)	(59,477)	(28,872)
Net change in total OPEB liability	(1,767,678)	198,715	(837,894)	78,754
Total OPEB liability, beginning of year	<u>3,210,652</u>	<u>1,442,974</u>	<u>1,641,689</u>	<u>803,795</u>
Total OPEB liability, end of year	<u>\$ 1,442,974</u>	<u>\$ 1,641,689</u>	<u>\$ 803,795</u>	<u>\$ 882,549</u>
Covered employee payroll	<u>\$ 10,148,392</u>	<u>\$ 10,566,520</u>	<u>\$ 9,347,911</u>	<u>\$ 11,834,425</u>
Net OPEB liability as a percentage of covered employee payroll	<u>14.22%</u>	<u>15.54%</u>	<u>8.60%</u>	<u>7.46%</u>
Changes of Assumptions				
Discount rate (3.36% at 10/1/17)	4.15%	3.58%	2.41%	2.19%
Coverage acceptance rate	40.00%	40.00%	25.00%	25.00%

NOTE: The Village implemented GASB Statement 75 in 2018; information is presented for those years in which information is available.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Required Supplemental Information
September 30, 2021

General Employees Retirement Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years

Reporting Year	2015	2016	2017	2018	2019
Measurement Year	2014	2015	2016	2017	2018
Total pension liability:					
Service cost	\$ 374,926	\$ 317,676	\$ 357,344	\$ 275,504	\$ 250,072
Interest	972,865	1,048,746	1,106,085	1,116,142	1,162,025
Differences between Expected and Actual Experience		(329,040)	(129,381)	(246,222)	(307,977)
Assumption changes			928,295	23,053	
Benefit payments, including refunds of employee contributions	(263,674)	(293,890)	(331,174)	(454,571)	(472,027)
Net change in total pension liability	1,084,117	743,492	1,931,169	713,906	632,093
Total pension liability - beginning	12,728,438	13,812,555	14,556,047	16,487,216	17,201,122
Total pension liability - ending (a)	<u>\$ 13,812,555</u>	<u>\$ 14,556,047</u>	<u>\$ 16,487,216</u>	<u>\$ 17,201,122</u>	<u>\$ 17,833,215</u>
Plan fiduciary net position					
Contributions - employer	\$ 562,953	\$ 464,189	\$ 458,615	\$ 527,617	\$ 451,560
Contributions - Employees	142,609	125,738	126,947	110,417	101,858
Net investment income	1,072,009	(96,116)	1,161,530	1,487,313	1,190,603
Benefit payments, including refunds of employee contributions	(263,674)	(293,890)	(331,174)	(454,571)	(472,027)
Administrative expenses	(17,171)	(20,655)	(24,794)	(22,361)	(21,489)
Net change in plan fiduciary net position	1,496,726	179,266	1,391,124	1,648,415	1,250,505
Plan fiduciary net position - beginning	10,433,153	11,929,879	12,109,145	13,500,269	15,148,684
Plan fiduciary net position - ending (b)	<u>\$ 11,929,879</u>	<u>\$ 12,109,145</u>	<u>\$ 13,500,269</u>	<u>\$ 15,148,684</u>	<u>\$ 16,399,189</u>
Net pension liability (a) - (b)	<u>\$ 1,882,676</u>	<u>\$ 2,446,902</u>	<u>\$ 2,986,947</u>	<u>\$ 2,052,438</u>	<u>\$ 1,434,026</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>86.37%</u>	<u>83.19%</u>	<u>81.88%</u>	<u>88.07%</u>	<u>91.96%</u>
Covered payroll	<u>\$ 2,701,771</u>	<u>\$ 2,375,585</u>	<u>\$ 2,376,069</u>	<u>\$ 2,072,121</u>	<u>\$ 1,966,566</u>
Net pension liability as a percentage of covered payroll	<u>69.68%</u>	<u>103.00%</u>	<u>125.71%</u>	<u>99.05%</u>	<u>72.92%</u>

Changes of Assumptions (By Measurement Year)

For the 2016 fiscal year the discount rate, investment rate of return, inflation rate, salary scale, and the withdrawal and mortality rates changed.

For the 2017 fiscal year the mortality rate changed.

NOTE: The Village implemented GASB Statement 67 in 2014; information is presented for those years in which information is available.

<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 251,678	\$ 216,125	\$ 211,929
1,201,578	1,211,026	1,232,553
(625,948)	(343,736)	(29,429)
		(283,447)
<u>(567,472)</u>	<u>(736,101)</u>	<u>(784,490)</u>
259,836	347,314	347,116
<u>17,833,215</u>	<u>18,093,051</u>	<u>18,440,365</u>
<u>\$ 18,093,051</u>	<u>\$ 18,440,365</u>	<u>\$ 18,787,481</u>
\$ 358,152	\$ 232,738	\$ 197,770
97,522	85,829	76,595
721,786	1,497,222	3,135,663
(567,472)	(736,101)	(784,490)
<u>(38,690)</u>	<u>(60,096)</u>	<u>(74,760)</u>
571,298	1,019,592	2,550,778
<u>16,399,189</u>	<u>16,970,487</u>	<u>17,990,079</u>
<u>\$ 16,970,487</u>	<u>\$ 17,990,079</u>	<u>\$ 20,540,857</u>
<u>\$ 1,122,564</u>	<u>\$ 450,286</u>	<u>\$ (1,753,376)</u>
<u>93.80%</u>	<u>97.56%</u>	<u>109.33%</u>
<u>\$ 1,834,767</u>	<u>\$ 1,612,777</u>	<u>\$ 1,472,661</u>
<u>61.18%</u>	<u>27.92%</u>	<u>-119.06%</u>

For the 2021 fiscal year the mortality tables, assumed rates of retirement, withdrawal rate, salary increases, and cost of living adjustments were all updated and the investment return assumption was reduce from 6.75% to 6.25%.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Required Supplemental Information
September 30, 2021
Fire and Police Retirement Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years

Reporting Year	2015	2016	2017	2017	2019
Measurement Year	2014	2015	2016	2017	2018
Total pension liability:					
Service cost	\$ 699,244	\$ 810,654	\$ 833,909	\$ 851,932	\$ 897,280
Interest	1,419,425	1,555,518	1,738,069	1,779,947	1,922,314
Changes in excess state money	90,535	67,645	79,505	83,231	77,905
Changes of benefit terms		1,682			
Differences between Expected and Actual Experience		483,189	(31,422)	(197,249)	187,041
Changes of assumptions	246,146		(1,223,780)	198,680	174,565
Contributions - Buy Back		65,446	7,609	7,902	4,746
Benefit payments, including refunds of employee contributions	(451,574)	(611,678)	(653,993)	(680,673)	(751,317)
Net change in total pension liability	2,003,776	2,372,456	749,897	2,043,770	2,512,534
Total pension liability - beginning	17,476,586	19,480,362	21,852,818	22,602,715	24,646,485
Total pension liability - ending (a)	<u>\$ 19,480,362</u>	<u>\$ 21,852,818</u>	<u>\$ 22,602,715</u>	<u>\$ 24,646,485</u>	<u>\$ 27,159,019</u>
Plan fiduciary net position					
Contributions - employer	\$ 943,634	\$ 975,733	\$ 969,836	\$ 945,880	\$ 822,951
Contributions - State	321,230	298,340	310,200	309,138	308,600
Contributions - Employees	87,010	151,450	190,989	211,474	224,469
Contributions - Buy Back		65,446	7,609	7,902	4,746
Net investment income	1,468,473	111,884	1,475,735	2,198,298	1,637,891
Benefit payments, including refunds of employee contributions	(451,574)	(611,678)	(653,993)	(680,673)	(751,317)
Administrative expenses	(66,748)	(76,457)	(76,967)	(76,293)	(78,399)
Net change in plan fiduciary net position	2,302,025	914,718	2,223,409	2,915,726	2,168,941
Plan fiduciary net position - beginning	14,499,921	16,801,946	17,716,664	19,940,073	22,855,799
Plan fiduciary net position - ending (b)	<u>\$ 16,801,946</u>	<u>\$ 17,716,664</u>	<u>\$ 19,940,073</u>	<u>\$ 22,855,799</u>	<u>\$ 25,024,740</u>
Net pension liability (a) - (b)	<u>\$ 2,678,416</u>	<u>\$ 4,136,154</u>	<u>\$ 2,662,642</u>	<u>\$ 1,790,686</u>	<u>\$ 2,134,279</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>86.25%</u>	<u>81.07%</u>	<u>88.22%</u>	<u>92.73%</u>	<u>92.14%</u>
Covered payroll	<u>\$ 4,312,746</u>	<u>\$ 4,518,020</u>	<u>\$ 4,601,075</u>	<u>\$ 4,772,092</u>	<u>\$ 5,088,564</u>
Net pension liability as a percentage of covered payroll	<u>62.10%</u>	<u>91.55%</u>	<u>57.87%</u>	<u>37.52%</u>	<u>41.94%</u>

Changes of Assumptions (By Measurement Year)

For the 2014 fiscal year the investment rate of return changed.

For the 2016 fiscal year the salary scale, normal retirement rates, the investment rate of return, discount rate, withdrawal and mortality rates, and the actuarial cost method all changed.

For the 2017 fiscal year the mortality rates and the investment rate of return changed.

For the 2018 fiscal year the investment rate of return changed.

For the 2019 fiscal year the benefit accrual rate changed prospectively from 2.5% to 2.75%.

For the 2019 fiscal year the investment rate of return changed from 7.75% to 7.70%.

NOTE: The Village implemented GASB Statement 67 in 2014; information is presented for those years in which information is available.

<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 1,031,048	\$ 1,102,333	\$ 1,026,423
2,236,125	2,423,113	2,574,829
(600,965)		
1,660,762		
(138,741)	319,251	(1,956,361)
205,896	(981,457)	464,035
6,698	3,498	3,498
<u>(793,277)</u>	<u>(799,809)</u>	<u>(841,165)</u>
3,607,546	2,066,929	1,271,259
<u>27,159,019</u>	<u>30,766,565</u>	<u>32,833,494</u>
<u>\$ 30,766,565</u>	<u>\$ 32,833,494</u>	<u>\$ 34,104,753</u>
\$ 918,263	\$ 863,762	\$ 754,690
328,826	339,482	350,777
239,271	329,454	383,070
6,698	3,498	3,498
787,045	1,228,865	5,607,643
(793,277)	(799,809)	(841,165)
<u>(83,413)</u>	<u>(85,101)</u>	<u>(87,463)</u>
1,403,413	1,880,151	6,171,050
<u>25,024,740</u>	<u>26,428,153</u>	<u>28,308,304</u>
<u>\$ 26,428,153</u>	<u>\$ 28,308,304</u>	<u>\$ 34,479,354</u>
<u>\$ 4,338,412</u>	<u>\$ 4,525,190</u>	<u>\$ (374,601)</u>
<u>85.90%</u>	<u>86.22%</u>	<u>101.10%</u>
<u>\$ 5,451,987</u>	<u>\$ 5,134,942</u>	<u>\$ 5,169,073</u>
<u>79.57%</u>	<u>88.13%</u>	<u>-7.25%</u>

For the 2020 fiscal year the mortality rates changed.

For the 2021 fiscal year the investment return assumption was reduced from 7.7% to 7.45% along with changes to the salary increase rates, normal retirement rates and the assumed rates of withdrawal.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Required Supplemental Information
September 30, 2021

Last Ten Fiscal Years

Schedule of Contributions

Fiscal Year Ending September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
<u>General Employees Retirement Fund</u>					
2014	\$ 562,509	\$ 562,953	\$ (444)	\$ 2,701,771	20.84%
2015	464,189	464,189		2,375,585	19.54%
2016	449,552	458,615	(9,063)	2,376,069	19.30%
2017	519,821	527,617	(7,796)	2,072,121	25.46%
2018	449,477	451,560	(2,083)	1,966,566	22.96%
2019	355,507	358,152	(2,645)	1,834,767	19.52%
2020	231,604	232,738	(1,134)	1,612,777	14.43%
2021	194,733	197,770	(3,037)	1,472,661	13.43%

Fire and Police Retirement Fund

2014	\$ 1,173,930	\$ 1,174,329	\$ (399)	\$ 4,312,746	27.23%
2015	1,205,408	1,206,428	(1,020)	4,518,020	26.70%
2016	1,193,059	1,200,531	(7,472)	4,601,075	26.09%
2017	1,175,844	1,171,787	4,057	4,772,092	24.55%
2018	1,038,576	1,053,646	(15,070)	5,088,564	20.71%
2019	1,135,649	1,247,089	(111,440)	5,451,987	22.87%
2020	1,190,793	1,203,271	(12,478)	5,134,942	23.43%
2021	1,233,858	1,105,440	128,418 *	5,169,073	21.39%

* Prior year excess contributions were used.

Schedule of Investment Returns

Fiscal Year Ending September 30	Annual money weighted rate of return net of investment expense	
	General Employees	Fire and Police Employees
2014	10.50%	10.00%
2015	-0.39%	0.66%
2016	9.72%	8.25%
2017	11.32%	10.92%
2018	8.26%	7.14%
2019	4.63%	3.13%
2020	9.28%	4.62%
2021	17.85%	19.69%

NOTE: The Village implemented GASB Statement 67 in 2014; information is presented for those years in which information is available.

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Schedule of Contributions
September 30, 2021

Methods and assumptions used in calculations of determined contributions.

The actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

	General Employees Retirement Fund	Police and Fire Retirement Fund
Valuation Date	October 1, 2019	October 1, 2019
Actuarial Cost Method	Frozen Entry-Age	Entry Age Normal
Amortization Method	Level Dollar, closed	Level Percentage of Compensation
Remaining Amortization Period	27	19
Asset Valuation Method	Five year smoothed market	Five year smoothed market
Inflation	2.50%	2.50%
Salary increases	Service based Between 4% and 10%	Service based Between 4.5% and 10%
Cost of living adjustments	2.5% for those retired before 2/1/82 or who contribute an extra 2%.	2.50%
Investment Rate of Return	6.75%	7.70%
Mortality	RP2000 Combined Healthy Participant, Scale BB. Female: 100% Annuitant White Collar, Male Annuitant White Collar/50% Annuitant Blue Collar	PubS.H-2010 for Employees, set forward one year

GENERAL FUND

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 21,179,961	\$ 21,179,961	\$ 21,805,910	\$ 625,949
Licenses and permits	1,102,200	1,102,200	1,574,639	472,439
Intergovernmental	1,260,736	1,260,736	1,826,787	566,051
Charges for services	1,797,050	1,797,050	1,726,853	(70,197)
Fines and forfeitures	117,260	117,260	154,410	37,150
Investment	218,710	218,710	70,892	(147,818)
Miscellaneous	27,880	27,880	296,245	268,365
Total revenues	<u>25,703,797</u>	<u>25,703,797</u>	<u>27,455,736</u>	<u>1,751,939</u>
Expenditures				
Current				
General government	3,366,932	3,371,832	3,507,052	(135,220)
Public safety	10,569,018	10,569,018	10,502,065	66,953
Public works	5,704,792	5,725,388	5,117,986	607,402
Community development and planning	1,655,019	1,780,867	1,292,216	488,651
Leisure services	1,974,036	1,974,036	1,695,054	278,982
Other government				
Capital outlay	10,000	1,719,439	2,154,869	(435,430)
Debt service				
Principal payments	1,106,148	1,106,148	1,106,148	
Interest paid on debt	533,852	533,852	491,022	42,830
Total expenditures	<u>24,919,797</u>	<u>26,780,580</u>	<u>25,866,412</u>	<u>914,168</u>
Excess of revenues over expenditures	<u>784,000</u>	<u>(1,076,783)</u>	<u>1,589,324</u>	<u>2,666,107</u>
Other financing sources (uses)				
Appropriated fund balance		160,431		(160,431)
Capital lease proceeds		1,700,352	1,682,018	(18,334)
Transfer out	(784,000)	(784,000)	(899,280)	(115,280)
Total other financing uses	<u>(784,000)</u>	<u>1,076,783</u>	<u>782,738</u>	<u>(294,045)</u>
Net change in fund balances	<u>\$</u>	<u>\$</u>	<u>2,372,062</u>	<u>\$ 2,372,062</u>
Fund Balances				
Beginning of year			<u>14,204,658</u>	
End of year			<u>\$ 16,576,720</u>	

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Notes to the Budgetary
Required Supplementary Information (RSI)
General Fund
September 30, 2021

Note 1 - Basis of Accounting

Generally accepted accounting principles (GAAP) serve as the budgetary basis of accounting.

Note 2 - Legal Level of Control

The legal level of budgetary control is at the fund level.

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Schedule of Departmental Expenditures - Budget and Actual
General Fund
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Percent Variance
Village Council					
Personnel services	\$ 69,330	\$ 69,330	\$ 50,449	\$ 18,881	27.23
Operating expenses	81,840	86,740	78,151	8,589	9.90
Total Village Council	<u>151,170</u>	<u>156,070</u>	<u>128,600</u>	<u>27,470</u>	<u>17.60</u>
Village Manager					
Personnel services	641,082	641,082	643,115	(2,033)	-0.32
Operating expenses	51,050	51,050	60,136	(9,086)	-17.80
Total Village Manager	<u>692,132</u>	<u>692,132</u>	<u>703,251</u>	<u>(11,119)</u>	<u>-1.61</u>
Village Finance					
Personnel services	638,965	638,965	622,369	16,596	2.60
Operating expenses	56,400	56,400	69,644	(13,244)	-23.48
Total Village Finance	<u>695,365</u>	<u>695,365</u>	<u>692,013</u>	<u>3,352</u>	<u>0.48</u>
Village Attorney					
Operating expenses	160,000	160,000	185,550	(25,550)	-15.97
Village Clerk					
Personnel services	293,259	293,259	292,089	1,170	0.40
Operating expenses	42,715	42,715	62,742	(20,027)	-46.89
Total Village Clerk	<u>335,974</u>	<u>335,974</u>	<u>354,831</u>	<u>(18,857)</u>	<u>-5.61</u>
Information Technology					
Personnel services	388,577	388,577	396,148	(7,571)	-1.95
Operating expenses	121,825	121,825	106,072	15,753	12.93
Total Information Technology	<u>510,402</u>	<u>510,402</u>	<u>502,220</u>	<u>8,182</u>	<u>1.60</u>
Human Resources					
Personnel services	332,244	332,244	309,926	22,318	6.72
Operating expenses	85,650	85,650	89,313	(3,663)	-4.28
Total Human Resources	<u>417,894</u>	<u>417,894</u>	<u>399,239</u>	<u>18,655</u>	<u>4.46</u>
Police					
Personnel services	5,393,159	5,393,159	5,727,062	(333,903)	-6.19
Operating expenses	983,512	983,512	885,778	97,734	9.94
Total Police	<u>6,376,671</u>	<u>6,376,671</u>	<u>6,612,840</u>	<u>(236,169)</u>	<u>-3.70</u>
Fire Rescue					
Personnel services	3,681,347	3,681,347	3,456,145	225,202	6.12
Operating expenses	397,235	397,235	337,824	59,411	14.96
Total Fire Rescue	<u>4,078,582</u>	<u>4,078,582</u>	<u>3,793,969</u>	<u>284,613</u>	<u>6.98</u>

(Continued)

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Schedule of Departmental Expenditures - Budget and Actual
General Fund
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Percent Variance
(Continued)					
Public Works Administration					
Personnel services	\$ 362,648	\$ 362,648	\$ 310,898	\$ 51,750	14.27
Operating expenses	88,920	88,920	99,049	(10,129)	-11.39
Total Public Works	<u>451,568</u>	<u>451,568</u>	<u>409,947</u>	<u>41,621</u>	<u>9.22</u>
Sanitation					
Personnel services	1,517,735	1,517,735	1,303,415	214,320	14.12
Operating expenses	259,000	259,000	267,908	(8,908)	-3.44
Total Sanitation	<u>1,776,735</u>	<u>1,776,735</u>	<u>1,571,323</u>	<u>205,412</u>	<u>11.56</u>
Facility Services					
Personnel services	368,869	368,869	331,090	37,779	10.24
Operating expenses	494,800	505,793	418,059	87,734	17.35
Total Facility Services	<u>863,669</u>	<u>874,662</u>	<u>749,149</u>	<u>125,513</u>	<u>14.35</u>
Street Maintenance					
Personnel services	514,829	514,829	473,432	41,397	8.04
Operating expenses	1,494,920	1,497,720	1,278,172	219,548	14.66
Total Street Maintenance	<u>2,009,749</u>	<u>2,012,549</u>	<u>1,751,604</u>	<u>260,945</u>	<u>12.97</u>
Vehicle Maintenance					
Personnel services	300,386	300,386	295,734	4,652	1.55
Operating expenses	302,685	302,685	268,922	33,763	11.15
Total Vehicle Maintenance	<u>603,071</u>	<u>603,071</u>	<u>564,656</u>	<u>38,415</u>	<u>6.37</u>
Planning and Engineering					
Personnel services	340,342	340,342	261,732	78,610	23.10
Operating expenses	132,350	236,608	110,192	126,416	53.43
Total Planning and Engineering	<u>472,692</u>	<u>576,950</u>	<u>371,924</u>	<u>205,026</u>	<u>35.54</u>
Building					
Personnel services	760,924	760,924	577,139	183,785	24.15
Operating expenses	163,800	185,390	183,292	2,098	1.13
Total Building	<u>924,724</u>	<u>946,314</u>	<u>760,431</u>	<u>185,883</u>	<u>19.64</u>
Code Enforcement					
Personnel services	232,578	232,578	144,888	87,690	37.70
Operating expenses	28,025	28,025	17,973	10,052	35.87
Total Code Enforcement	<u>260,603</u>	<u>260,603</u>	<u>162,861</u>	<u>97,742</u>	<u>37.51</u>
Recreation					
Personnel services	578,217	578,217	451,211	127,006	21.97
Operating expenses	448,430	448,430	386,438	61,992	13.82
Total Leisure Services-Recreation	<u>1,026,647</u>	<u>1,026,647</u>	<u>837,649</u>	<u>188,998</u>	<u>18.41</u>

(Continued)

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Schedule of Departmental Expenditures - Budget and Actual
General Fund
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Percent Variance
(Continued)					
Library					
Personnel services	\$ 668,737	\$ 668,737	\$ 640,703	\$ 28,034	4.19
Operating expenses	180,652	180,652	185,234	(4,582)	-2.54
Total Library	<u>849,389</u>	<u>849,389</u>	<u>825,937</u>	<u>23,452</u>	<u>2.76</u>
Special Events					
Operating expenses	98,000	98,000	31,468	66,532	67.89
Total Special Events	<u>98,000</u>	<u>98,000</u>	<u>31,468</u>	<u>66,532</u>	<u>67.89</u>
Debt Service	<u>1,640,000</u>	<u>1,640,000</u>	<u>1,597,170</u>	<u>42,830</u>	<u>2.61</u>
Reserves and contingencies					
Operating expenses		6,803	71,307	(64,504)	-948.17
		<u>6,803</u>	<u>71,307</u>	<u>(64,504)</u>	<u>(948.17)</u>
Non-Departmental					
Operating expenses	514,760	514,760	633,604	(118,844)	-23.09
	<u>514,760</u>	<u>514,760</u>	<u>633,604</u>	<u>(118,844)</u>	<u>-23.09</u>
Capital Outlay					
Police			48,810	(48,810)	
Facility Services	10,000	10,000	9,715	285	
Vehicle Maintenance			51,199	(51,199)	
Street Maintenance		9,087	288,642	(279,555)	
Sanitation			60,000	(60,000)	
Leisure Services-Recreation			14,485	(14,485)	
Capital leases		1,700,352	1,682,018	18,334	1.08
Total Capital Outlay	<u>10,000</u>	<u>1,719,439</u>	<u>2,154,869</u>	<u>(435,430)</u>	<u>-25.32</u>
Total expenditures	<u>\$ 24,919,797</u>	<u>\$ 26,780,580</u>	<u>\$ 25,866,412</u>	<u>\$ 914,168</u>	<u>3.41%</u>

COMBINING FINANCIAL STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds
Public Safety Fund
Northlake Boulevard Fund
Recreation Fund
On-Behalf Pension Contributions

Capital Projects Fund

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2021

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	Public Safety Fund	Northlake Boulevard Fund	Recreation	On-Behalf Pension Contributions		
Assets						
Cash and cash equivalents	\$ 757	\$ 1,987	\$ 248,509	\$	\$ 967,644	\$ 1,218,897
Due from other funds					72,091	72,091
Total assets	<u>\$ 757</u>	<u>\$ 1,987</u>	<u>\$ 248,509</u>	<u>\$</u>	<u>\$ 1,039,735</u>	<u>\$ 1,290,988</u>
Liabilities						
Accounts payable	\$	\$	\$ 688	\$	\$ 29,054	\$ 29,742
Total liabilities	<u>\$</u>	<u>\$</u>	<u>\$ 688</u>	<u>\$</u>	<u>\$ 29,054</u>	<u>\$ 29,742</u>
Fund balances						
Assigned	757	1,987	247,821		1,010,681	1,261,246
Total fund balances	<u>757</u>	<u>1,987</u>	<u>247,821</u>		<u>1,010,681</u>	<u>1,261,246</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 757</u>	<u>\$ 1,987</u>	<u>\$ 248,509</u>	<u>\$</u>	<u>\$ 1,039,735</u>	<u>\$ 1,290,988</u>

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Public Safety Fund	Northlake Boulevard Fund	Recreation	On-Behalf Pension Contributions	Capital Projects Fund	
Revenues						
Intergovernmental	\$	\$	\$	\$ 350,777	\$	\$ 350,777
Total revenues	<u> </u>	<u> </u>	<u> </u>	<u>350,777</u>	<u> </u>	<u>350,777</u>
Expenditures						
Current						
Public safety	763			350,777		351,540
Capital outlay			12,470		650,330	662,800
Total expenditures	<u>763</u>	<u> </u>	<u>12,470</u>	<u>350,777</u>	<u>650,330</u>	<u>1,014,340</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(763)</u>	<u> </u>	<u>(12,470)</u>	<u> </u>	<u>(650,330)</u>	<u>(663,563)</u>
Other financing sources (uses)						
Transfers in					510,000	510,000
Total other financing sources (uses)					<u>510,000</u>	<u>510,000</u>
Net changes in fund balances	(763)		(12,470)		(140,330)	(153,563)
Fund balances - Beginning of year	<u>1,520</u>	<u>1,987</u>	<u>260,291</u>	<u> </u>	<u>1,151,011</u>	<u>1,414,809</u>
Fund balances - End of year	<u>\$ 757</u>	<u>\$ 1,987</u>	<u>\$ 247,821</u>	<u>\$</u>	<u>\$ 1,010,681</u>	<u>\$ 1,261,246</u>

FIDUCIARY FUNDS

Pension Trust Funds

General Employees Pension Trust Fund
Fire and Police Officers Pension Trust Fund

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Statement of Net Position - Pension Trust Funds
September 30, 2021

	General Employees Pension	Fire and Police Officers Pension	Total Employee Retirement Funds
Assets			
Cash and cash equivalents	\$ 335,993	\$ 246,716	\$ 582,709
Investments:			
Domestic common equity securities		18,596,377	18,596,377
International common equity securities		3,608,356	3,608,356
U.S. Government and agencies		4,563,802	4,563,802
Municipal bonds		478,775	478,775
Domestic corporate bonds		3,115,749	3,115,749
International corporate bonds		275,218	275,218
Fixed income exchange traded funds	2,552,819		2,552,819
Equity exchange traded funds	676,812		676,812
Fixed income mutual funds	4,793,412		4,793,412
Domestic equity mutual funds	10,212,616		10,212,616
International equity mutual funds	1,997,705		1,997,705
Real estate investment fund		3,052,366	3,052,366
Money market mutual funds		648,615	648,615
Accrued interest and dividends	1	45,143	45,144
Prepays	3,548	1,851	5,399
Total assets	20,572,906	34,632,968	55,205,874
Liabilities			
Accounts payable	32,049	31,196	63,245
Accounts payable, broker-dealers		122,418	122,418
Total liabilities	32,049	153,614	185,663
Net Position restricted for pensions	\$ 20,540,857	\$ 34,479,354	\$ 55,020,211

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Year Ended September 30, 2021

	General Employees Pension	Fire and Police Officers Pension	Total Employee Retirement Funds
	<u> </u>	<u> </u>	<u> </u>
Additions			
Contributions			
Employer	\$ 197,770	\$ 754,690	\$ 952,460
Plan members	76,595	365,333	441,928
DROP contributions		21,235	21,235
State on-behalf payments		350,777	350,777
Total contributions	<u>274,365</u>	<u>1,492,035</u>	<u>1,766,400</u>
Investment earnings			
Dividends and interest	306,066	681,850	987,916
Net increase in fair value of investments	<u>2,887,424</u>	<u>5,079,696</u>	<u>7,967,120</u>
Total investment earnings	3,193,490	5,761,546	8,955,036
Less: investment expenses	<u>57,827</u>	<u>153,903</u>	<u>211,730</u>
Total investment earnings	<u>3,135,663</u>	<u>5,607,643</u>	<u>8,743,306</u>
Total additions	<u>3,410,028</u>	<u>7,099,678</u>	<u>10,509,706</u>
Deductions			
Administration	74,760	87,463	162,223
Refund of member contributions	3,001	9,697	12,698
Benefits	<u>781,489</u>	<u>831,468</u>	<u>1,612,957</u>
Total deductions	<u>859,250</u>	<u>928,628</u>	<u>1,787,878</u>
Change in net position	2,550,778	6,171,050	8,721,828
Net position - beginning	<u>17,990,079</u>	<u>28,308,304</u>	<u>46,298,383</u>
Net position - ending	<u>\$ 20,540,857</u>	<u>\$ 34,479,354</u>	<u>\$ 55,020,211</u>

FIDUCIARY FUNDS

Custodial Funds

Manatee Protection Agency
Northlake Boulevard Task Force

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Statement of Net Position - Custodial Funds
September 30, 2021

	Manatee Protection Agency	Northlake Boulevard Task Force	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 323,754	\$ 42,251	\$ 366,005
Liabilities			
Accounts Payable		42,251	42,251
Net Position restricted for individuals, organizations and other governments	\$ 323,754	\$	\$ 323,754

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
September 30, 2021

	Manatee Protection Agency	Northlake Boulevard Task Force	Total Custodial Funds
Additions			
Interest	\$ 2,701	\$ 510	\$ 3,211
Deductions			
Refund of contributions		68,767	68,767
Change in net position	2,701	(68,257)	(65,556)
Net position - beginning	321,053	68,257	389,310
Net position - ending	\$ 323,754	\$	\$ 323,754

PROPRIETARY FUND
(ENTERPRISE FUND)

Country Club Fund

THE VILLAGE OF NORTH PALM BEACH, FLORIDA
Schedule of Revenues and Departmental Expenses - Budget and Actual
Country Club Fund - Budgetary Basis
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Percent Variance
Revenue					
Greens fee/cart rentals/membership fees	\$ 3,149,116	\$ 3,149,116	\$ 3,690,098	\$ 540,982	17.18
Golf shop revenues	359,000	359,000	437,185	78,185	21.78
Driving range revenues	335,000	335,000	509,455	174,455	52.08
Restaurant revenues	305,150	305,150	315,332	10,182	3.34
Tennis revenues	685,365	685,365	699,117	13,752	2.01
Pool revenues	117,000	117,000	180,030	63,030	53.87
Interest revenues			134	134	
Miscellaneous	19,000	19,000	72,003	53,003	278.96
Operating transfers	274,000	274,000	274,000		
Appropriated net position	200,000	200,000		(200,000)	-100.00
Total revenues	5,443,631	5,443,631	6,177,354	733,723	13.48
Golf Maintenance					
Operating expenses	1,721,600	1,721,600	1,794,577	(72,977)	-4.24
Capital outlay	42,500	42,500	32,674	9,826	
Total Golf Maintenance	1,764,100	1,764,100	1,827,251	(63,151)	-3.58
Clubhouse and Grounds					
Personnel services	70,636	70,636	75,184	(4,548)	(6.44)
Operating expenses	370,200	370,200	382,602	(12,402)	(3.35)
Total Clubhouse and Grounds	440,836	440,836	457,786	(16,950)	(3.84)
Golf Pro Shop and Range					
Personnel services	801,005	801,005	740,215	60,790	7.59
Operating expenses	555,919	555,919	702,389	(146,470)	-26.35
Capital outlay	10,000	10,000	52,308	(42,308)	
Total Golf Pro Shop and Range	1,366,924	1,366,924	1,494,912	(127,988)	-9.36
Food and Beverage					
Operating expenses	20,000	20,000	13,659	6,341	31.71
Tennis					
Personnel services	604,092	604,092	463,590	140,502	
Operating expenses	155,900	155,900	136,378	19,522	12.52
Capital outlay	17,000	17,000	51,487	(34,487)	
Total Tennis	776,992	776,992	651,455	125,537	16.16
Pool					
Personnel services	111,074	111,074	130,442	(19,368)	
Operating expenses	157,420	157,420	178,790	(21,370)	-13.58
Capital outlay	30,000	30,000	54,589	(24,589)	
Total Pool	298,494	298,494	363,821	(65,327)	(21.89)
Administration					
Personnel services	263,206	263,206	282,067	(18,861)	-7.17
Operating expenses	29,390	29,390	24,470	4,920	16.74
Total Administration	292,596	292,596	306,537	(13,941)	-4.76
Insurance and General Liability					
Operating expenses	40,000	40,000	21,748	18,252	45.63
Reserves					
Operating	10,000	10,000	8,695	1,305	13.05
Total Reserves	10,000	10,000	8,695	1,305	13.05
Debt service					
Debt service	433,689	433,689	433,689		0.00
Total expenses on the budgetary basis	5,443,631	5,443,631	5,579,553	(135,922)	(2.50)
Revenues under expenses	\$	\$	\$ 597,801	\$ 597,801	
Adjustments to reconcile to the GAAP Basis					
Total expenses on the budgetary basis			5,579,553		
Pension and OPEB adjustments			35,555		
Less: capital outlay costs capitalized			(181,362)		
Less: debt service			(433,689)		
Add: depreciation expense			855,838		
Total operating expenses			5,855,895		

STATISTICAL SECTION

STATISTICAL SECTION

This part of the Village of North Palm Beach's comprehensive annual financial report presents detailed unaudited information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
<i>These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time. These schedules include:</i>	
Net Position by Component	99
Changes in Net Position	100
Fund Balances, Governmental Funds	102
Changes in Fund Balances, Governmental Fund	103
Revenue Capacity	
<i>These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.</i>	
Net Assessed Value and Estimated Actual Value of Taxable Property	105
Property Tax Rates - Direct and Overlapping Governments	106
Principal Property Taxpayers	107
Property Tax Levies and Collections	108
Debt Capacity	
<i>These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.</i>	
Ratios of Outstanding Debt by Type	109
Direct and Overlapping Governmental Activities Debt	110
Pledged-Revenue Coverage	111
Demographic and Economic Information	
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.</i>	
Demographic and Economic Statistics	112
Principal Employers	113
Operating Information	
<i>These schedules contain service and infrastructure data to help understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.</i>	
Full-Time Equivalent Village Government Employees by Function	112
Operating Indicators by Function/Program	113
Capital Asset Statistics by Function/Program	114

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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VILLAGE OF NORTH PALM BEACH
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING) Unaudited

	Fiscal Year				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 (1)</u>	<u>2016</u>
Governmental Activities:					
Net investment in capital assets	\$ 16,109,707	\$ 15,431,966	\$ 14,966,927	\$ 14,711,016	\$ 14,102,547
Restricted	658,194	317,190	180,755	177,431	398,519
Unrestricted	<u>11,846,141</u>	<u>11,973,715</u>	<u>11,314,096</u>	<u>6,168,366</u>	<u>6,677,850</u>
Total governmental activities net position	<u>28,614,042</u>	<u>27,722,871</u>	<u>26,461,778</u>	<u>21,056,813</u>	<u>21,178,916</u>
Business-Type Activities:					
Net investment in capital assets	2,082,668	1,998,974	1,907,746	1,833,975	1,880,421
Unrestricted	<u>557,954</u>	<u>668,434</u>	<u>514,167</u>	<u>544,523</u>	<u>418,726</u>
Total business-type activities net position	<u>2,640,622</u>	<u>2,667,408</u>	<u>2,421,913</u>	<u>2,378,498</u>	<u>2,299,147</u>
Primary government:					
Net investment in capital assets	18,192,375	17,430,940	16,874,673	16,544,991	15,982,968
Restricted	658,194	317,190	180,755	177,431	398,519
Unrestricted	<u>12,404,095</u>	<u>12,642,149</u>	<u>11,828,263</u>	<u>6,712,889</u>	<u>7,096,576</u>
Total primary government net position	<u>\$ 31,254,664</u>	<u>\$ 30,390,279</u>	<u>\$ 28,883,691</u>	<u>\$ 23,435,311</u>	<u>\$ 23,478,063</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities:					
Net investment in capital assets	\$ 13,484,731	\$ 15,429,484	\$ 18,814,116	\$ 22,423,120	\$ 18,910,112
Restricted	992,538	484,568	525,536	986,489	1,418,916
Unrestricted	<u>6,536,225</u>	<u>6,658,744</u>	<u>7,504,062</u>	<u>6,689,693</u>	<u>10,078,079</u>
Total governmental activities net position	<u>21,013,494</u>	<u>22,572,796</u>	<u>26,843,714</u>	<u>30,099,302</u>	<u>30,407,107</u>
Business-Type Activities:					
Net investment in capital assets	1,991,168	3,056,715	3,422,142	2,947,241	5,874,752
Unrestricted	<u>361,461</u>	<u>(1,324,978)</u>	<u>(3,162,414)</u>	<u>(3,161,738)</u>	<u>(2,599,491)</u>
Total business-type activities net position	<u>2,352,629</u>	<u>1,731,737</u>	<u>259,728</u>	<u>(214,497)</u>	<u>3,275,261</u>
Primary government:					
Net investment in capital assets	15,475,899	18,486,199	22,236,258	25,370,361	24,784,864
Restricted	992,538	484,568	525,536	986,489	1,418,916
Unrestricted	<u>6,897,686</u>	<u>5,333,766</u>	<u>4,341,648</u>	<u>3,527,955</u>	<u>7,478,588</u>
Total primary government net position	<u>\$ 23,366,123</u>	<u>\$ 24,304,533</u>	<u>\$ 27,103,442</u>	<u>\$ 29,884,805</u>	<u>\$ 33,682,368</u>

(1) The Village implemented GASB 68 in 2015 related to pension accounting which significantly reduced unrestricted net position.

Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

VILLAGE OF NORTH PALM BEACH
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING) Unaudited

	Fiscal Year				
	2012	2013	2014	2015	2016
Expenses					
Governmental activities:					
General government	\$ 2,520,815	\$ 2,489,488	\$ 2,696,298	\$ 3,028,716	\$ 2,985,185
Public safety	7,892,561	8,282,062	9,259,442	9,311,441	9,308,778
Public works	4,652,620	4,482,973	4,485,246	4,963,704	5,106,651
Community development and planning	884,773	966,245	1,046,299	1,308,924	1,382,121
Leisure services	2,873,496	2,974,290	3,114,213	2,973,687	2,904,715
Interest on long-term debt					
Total governmental activities expenses	<u>18,824,265</u>	<u>19,195,058</u>	<u>20,601,498</u>	<u>21,586,472</u>	<u>21,687,450</u>
Business-type activities:					
Country club	3,536,139	3,629,120	3,902,131	3,842,660	3,845,547
Total business-type activities	<u>3,536,139</u>	<u>3,629,120</u>	<u>3,902,131</u>	<u>3,842,660</u>	<u>3,845,547</u>
Total primary government expenses	<u>\$ 22,360,404</u>	<u>\$ 22,824,178</u>	<u>\$ 24,503,629</u>	<u>\$ 25,429,132</u>	<u>\$ 25,532,997</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 135,372	\$ 107,976	\$ 110,694	\$ 131,445	\$ 128,459
Public safety	440,568	522,121	592,644	537,064	628,529
Public works	386,974	403,447	402,814	514,354	565,011
Community development and planning	816,673	993,059	1,621,471	1,163,875	1,213,032
Leisure services	1,018,883	1,087,182	1,096,021	1,006,382	994,918
Other government					
Operating grants and contributions	149,573	91,901	90,520	380,567	365,823
Capital grants and contributions	5,686	233,949	16,098	26,548	229,161
Total governmental activities program revenues	<u>2,953,729</u>	<u>3,439,635</u>	<u>3,930,262</u>	<u>3,760,235</u>	<u>4,124,933</u>
Business-type activities:					
Charges for services:					
Country club	3,582,760	3,577,446	3,645,706	3,788,852	3,720,573
Operating grants and contributions					
Capital grants and contributions					
Total business-type activities program revenues	<u>3,582,760</u>	<u>3,577,446</u>	<u>3,645,706</u>	<u>3,788,852</u>	<u>3,720,573</u>
Total primary government program revenues	<u>\$ 6,536,489</u>	<u>\$ 7,017,081</u>	<u>\$ 7,575,968</u>	<u>\$ 7,549,087</u>	<u>\$ 7,845,506</u>
Net (Expense)/Revenue					
Governmental activities	\$ (15,870,536)	\$ (15,755,423)	\$ (16,671,236)	\$ (17,826,237)	\$ (17,562,517)
Business-type activities	46,621	(51,674)	(256,425)	(53,808)	(124,974)
Total primary government net expense	<u>\$ (15,823,915)</u>	<u>\$ (15,807,097)</u>	<u>\$ (16,927,661)</u>	<u>\$ (17,880,045)</u>	<u>\$ (17,687,491)</u>
General revenues and other changes in net position:					
Governmental activities:					
Taxes:					
Property taxes	\$ 10,011,748	\$ 9,981,391	\$ 10,154,695	\$ 11,364,888	\$ 12,253,917
Local option gas taxes	263,369	261,852	266,147	282,549	288,150
Local option infrastructure surtax					
Utility service taxes	2,164,920	2,197,760	2,277,366	2,267,118	2,303,294
Franchise taxes	1,178,598	1,160,780	1,232,669	1,253,139	1,263,812
Sales and use taxes	1,138,097	1,187,221	1,260,617	1,332,209	1,363,954
Unrestricted grants and contributions					
Investment earnings	90,968	37,029	16,653	108,794	103,353
Miscellaneous	75,413	38,219	146,360	57,137	60,026
Contributions for Support Our Troops					
Gain on disposal of equipment			55,636	30,457	48,114
Transfers					
Total governmental activities	<u>14,923,113</u>	<u>14,864,252</u>	<u>15,410,143</u>	<u>16,696,291</u>	<u>17,684,620</u>
Business-type activities:					
Investment income	7,451	8,555	10,930	10,393	9,230
Miscellaneous		69,905			36,393
Transfers					
Total business-type activities	<u>7,451</u>	<u>78,460</u>	<u>10,930</u>	<u>10,393</u>	<u>45,623</u>
Total primary government	<u>\$ 14,930,564</u>	<u>\$ 14,942,712</u>	<u>\$ 15,421,073</u>	<u>\$ 16,706,684</u>	<u>\$ 17,730,243</u>
Change in net position					
Governmental activities	\$ (947,423)	\$ (891,171)	\$ (1,261,093)	\$ (1,129,946)	\$ 122,103
Business-type activities	54,072	26,786	(245,495)	(43,415)	(79,351)
Total primary government	<u>\$ (893,351)</u>	<u>\$ (864,385)</u>	<u>\$ (1,506,588)</u>	<u>\$ (1,173,361)</u>	<u>\$ 42,752</u>

Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

	2017	2018	2019	2020	2021
\$	3,205,903	\$ 3,213,886	\$ 3,312,770	\$ 3,541,302	\$ 3,819,733
	9,905,815	10,045,757	10,505,278	12,103,224	11,260,437
	5,707,570	5,911,225	5,603,991	5,633,427	5,416,934
	1,255,115	1,458,523	1,685,525	1,398,876	1,261,701
	3,114,720	3,058,410	3,037,981	2,795,698	2,706,225
	266,892	499,929	489,988	520,755	477,717
	<u>23,456,015</u>	<u>24,187,730</u>	<u>24,635,533</u>	<u>25,993,282</u>	<u>24,942,747</u>
	2,903,224	2,912,523	2,879,376	4,242,674	5,942,293
	<u>2,903,224</u>	<u>2,912,523</u>	<u>2,879,376</u>	<u>4,242,674</u>	<u>5,942,293</u>
\$	<u>26,359,239</u>	<u>27,100,253</u>	<u>27,514,909</u>	<u>30,235,956</u>	<u>30,885,040</u>
\$	134,249	\$ 140,998	\$ 147,104	\$ 152,779	\$ 217,227
	557,265	548,019	687,905	488,393	496,492
	547,596	510,732	538,459	511,916	461,166
	1,222,464	1,495,298	1,799,878	1,723,949	1,955,663
	1,022,175	876,174	899,164	853,581	375,196
	377,339	422,255	395,376	717,982	602,032
	102,187	9,591	808,193	850,187	21,775
	<u>3,963,275</u>	<u>4,003,067</u>	<u>5,276,079</u>	<u>5,298,787</u>	<u>4,129,551</u>
	2,946,432	2,946,432	1,406,563	3,768,449	5,903,220
	<u>2,946,432</u>	<u>2,254,638</u>	<u>1,406,563</u>	<u>3,768,449</u>	<u>5,903,220</u>
\$	<u>6,909,707</u>	<u>6,257,705</u>	<u>6,682,642</u>	<u>9,067,236</u>	<u>10,032,771</u>
\$ (19,492,740)	\$ (20,184,663)	\$ (19,359,454)	\$ (20,694,495)	\$ (20,813,196)	
43,208	(657,885)	(1,472,813)	(474,225)	(39,073)	
<u>\$ (19,449,532)</u>	<u>\$ (20,842,548)</u>	<u>\$ (20,832,267)</u>	<u>\$ (21,168,720)</u>	<u>\$ (20,852,269)</u>	
\$ 13,091,985	\$ 15,003,141	\$ 16,185,283	\$ 16,991,314	\$ 17,629,392	
305,700	302,208	307,130	273,428	283,233	
552,600	879,565	922,937	869,852	1,011,627	
2,413,679	2,511,877	2,521,954	2,558,092	2,539,175	
1,306,997	1,294,280	1,352,464	1,304,936	1,354,110	
1,371,890	1,413,335	1,448,423	1,345,508	1,548,330	
126,926	376,227	811,915	502,335	81,338	
150,698	268,471	80,266	104,618	181,109	
6,843	74,449			21,384	
<u>19,327,318</u>	<u>22,123,553</u>	<u>23,630,372</u>	<u>23,950,083</u>	<u>(3,528,697)</u>	
10,274	13,874	804		134	
				3,528,697	
<u>10,274</u>	<u>13,874</u>	<u>804</u>	<u>23,950,083</u>	<u>3,528,831</u>	
<u>\$ 19,337,592</u>	<u>\$ 22,137,427</u>	<u>\$ 23,631,176</u>	<u>\$ 23,950,083</u>	<u>\$ 24,649,832</u>	
\$ (165,422)	\$ 1,938,890	\$ 4,270,918	\$ 3,255,588	\$ 307,805	
53,482	(644,011)	(1,472,009)	(474,225)	3,489,758	
<u>\$ (111,940)</u>	<u>\$ 1,294,879</u>	<u>\$ 2,798,909</u>	<u>\$ 2,781,363</u>	<u>\$ 3,797,563</u>	

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VILLAGE OF NORTH PALM BEACH
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING) Unaudited

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund					
Nonspendable	\$ 166,839	\$ 293,674	\$ 244,438	\$ 155,594	\$ 358,606
Restricted	658,194	317,190	135,255	131,931	353,019
Committed		442,833			
Assigned	127,574	200,016	216,808	319,888	208,204
Unassigned	11,244,977	11,451,668	12,391,362	10,802,623	10,724,049
Total general fund	<u>\$ 12,197,584</u>	<u>\$ 12,705,381</u>	<u>\$ 12,987,863</u>	<u>\$ 11,410,036</u>	<u>\$ 11,643,878</u>
All other Governmental Funds					
Restricted			\$ 45,500	\$ 45,500	\$ 45,500
Assigned					
Special revenue funds	\$ 47,652	\$ 47,652	325,152	318,526	508,481
Capital projects funds	2,129,831	1,799,617	841,850	1,448,620	1,604,073
Unassigned					
Total all other governmental funds	<u>\$ 2,177,483</u>	<u>\$ 1,847,269</u>	<u>\$ 1,212,502</u>	<u>\$ 1,812,646</u>	<u>\$ 2,158,054</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund					
Nonspendable	\$ 183,220	\$ 1,240,793	\$ 2,789,824	\$ 2,325,778	\$ 2,102,739
Restricted	781,756	47,338	61,227	79,730	87,342
Committed					
Assigned	316,266	407,862	582,008	176,865	494,163
Unassigned	11,811,468	7,547,415	8,177,758	11,622,285	13,892,476
Total general fund	<u>\$ 13,092,710</u>	<u>\$ 9,243,408</u>	<u>\$ 11,610,817</u>	<u>\$ 14,204,658</u>	<u>\$ 16,576,720</u>
All other Governmental Funds					
Restricted	\$ 13,988,744	\$ 11,826,016	\$ 464,309	\$ 906,759	\$ 1,331,574
Assigned					
Special revenue funds	388,981	3,506	3,507	263,798	252,000
Capital projects funds	1,670,196	5,398,245	3,727,482	1,151,011	1,010,681
Unassigned		(114,279)	(421,599)	-	
Total all other governmental funds	<u>\$ 16,047,921</u>	<u>\$ 17,113,488</u>	<u>\$ 3,773,699</u>	<u>\$ 2,321,568</u>	<u>\$ 2,594,255</u>

VILLAGE OF NORTH PALM BEACH
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING) Unaudited

	Fiscal Year				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues:					
Taxes	\$ 13,618,635	\$ 13,601,783	\$ 13,930,877	\$ 15,167,694	\$ 16,109,173
Licenses and Permits	810,390	803,337	1,344,653	947,158	1,235,782
Intergovernmental	1,591,678	1,817,603	1,688,608	1,758,246	1,765,836
Charges for services	1,966,179	2,141,437	2,320,305	2,231,673	2,364,013
Fines and forfeitures	140,610	131,524	117,869	128,235	91,534
Investment earnings	90,968	37,029	16,653	108,794	103,353
Miscellaneous	130,293	207,076	258,086	122,107	191,250
Total revenues	<u>18,348,753</u>	<u>18,739,789</u>	<u>19,677,051</u>	<u>20,463,907</u>	<u>21,860,941</u>
Expenditures:					
General government	2,328,568	2,346,281	2,541,546	2,904,553	2,876,521
Public safety	7,583,018	7,947,221	8,947,627	8,966,077	9,129,947
Public works	3,886,698	3,733,977	3,773,689	4,255,636	4,266,749
Community development	844,748	933,117	1,004,642	1,270,399	1,351,061
Leisure services	2,374,748	2,491,559	2,644,598	2,514,495	2,448,164
Other government					
Capital outlay	495,254	1,110,051	1,117,234	1,530,430	1,209,249
Debt service					
Principal payments					
Interest paid on debt					
Total expenditures	<u>17,513,034</u>	<u>18,562,206</u>	<u>20,029,336</u>	<u>21,441,590</u>	<u>21,281,691</u>
Excess of revenues over (under) expenditures	835,719	177,583	(352,285)	(977,683)	579,250
Other financing sources (uses)					
Transfers in	500,000	265,000	323,000	2,091,246	1,503,750
Transfers out	(500,000)	(265,000)	(323,000)	(2,091,246)	(1,503,750)
Capital lease					
Proceeds from debt issuance					
Miscellaneous					
Total other financing sources (uses)					
Net change in fund balances	<u>\$ 835,719</u>	<u>\$ 177,583</u>	<u>\$ (352,285)</u>	<u>\$ (977,683)</u>	<u>\$ 579,250</u>
Debt service as a percentage of noncapital expenditures	-	-	-	-	-

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 17,118,361	\$ 19,111,506	\$ 20,366,831	\$ 21,127,770	\$ 21,805,910
997,656	1,222,594	1,522,913	1,320,361	1,574,639
2,417,809	2,679,389	2,910,395	3,857,230	3,189,191
2,321,298	2,200,860	2,399,174	2,169,814	1,726,853
124,395	100,140	100,188	197,343	154,410
126,926	376,227	811,915	502,335	81,338
157,063	412,513	510,688	160,147	296,245
<u>23,263,508</u>	<u>26,103,229</u>	<u>28,622,104</u>	<u>29,335,000</u>	<u>28,828,586</u>
2,970,223	3,059,623	3,275,570	3,265,210	3,507,052
9,166,060	9,669,361	10,350,598	10,418,956	10,853,605
4,882,159	5,313,834	5,255,606	5,300,077	5,117,986
1,190,759	1,429,764	1,532,428	1,382,443	1,292,216
2,591,866	2,613,664	2,664,689	2,305,309	1,695,054
2,123,742	5,507,617	15,487,329	5,094,135	3,528,772
	680,000	882,777	934,496	1,106,148
	613,101	488,786	502,193	491,022
<u>22,924,809</u>	<u>28,886,964</u>	<u>39,937,783</u>	<u>29,202,819</u>	<u>27,591,855</u>
338,699	(2,783,735)	(11,315,679)	132,181	1,236,731
1,503,750	4,963,307	407,000	844,475	625,280
(1,503,750)	(4,963,307)	(407,000)	(844,475)	(899,280)
		343,299	1,009,529	1,682,018
15,000,000				
<u>15,000,000</u>	<u></u>	<u>343,299</u>	<u>1,009,529</u>	<u>1,408,018</u>
<u>\$ 15,338,699</u>	<u>\$ (2,783,735)</u>	<u>\$ (10,972,380)</u>	<u>\$ 1,141,710</u>	<u>\$ 2,644,749</u>
-	5.53%	5.70%	5.90%	6.53%

VILLAGE OF NORTH PALM BEACH
NET ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended Sept 30,	Tax Roll Year	Real Property			Total Net Market - Assessed Value	Total Direct Tax Rate
		Residential Property	Commercial Property	Personal Property		
2012	2011	1,265,549,795	189,284,601	33,303,512	1,488,137,908	6.9723
2013	2012	1,254,302,880	195,770,816	30,033,151	1,480,106,847	6.9723
2014	2013	1,287,481,785	203,512,929	33,792,851	1,524,787,565	6.8731
2015	2014	1,355,969,888	214,484,701	34,077,944	1,604,532,533	7.3300
2016	2015	1,453,735,176	232,020,936	36,939,006	1,722,695,118	7.3300
2017	2016	1,545,192,840	259,097,141	40,181,846	1,844,471,827	7.3300
2018	2017	1,804,338,668	279,488,569	35,855,827	2,119,683,064	7.3300
2019	2018	1,897,471,175	297,293,001	38,440,924	2,233,205,100	7.5000
2020	2019	1,991,785,138	315,226,821	37,569,787	2,344,581,746	7.5000
2021	2020	2,063,558,234	330,847,141	38,837,770	2,433,243,145	7.5000

Note: Assessed values are established by the Palm Beach Property Appraiser's office as of January 1, each year. Assessments were increased to 100% of market value as of 1980.

Property in the Village is reassessed each year. Property is assessed at actual value, therefore the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

Source: Palm Beach County Property Appraiser

VILLAGE OF NORTH PALM BEACH
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Village of N. Palm Beach	Overlapping Rates (1)			Total Direct and Overlapping Rates
			Palm Beach County School District	Palm Beach County	Special Districts	
2012	2011	6.9723	8.1800	4.9925	2.3433	22.4881
2013	2012	6.9723	7.7780	4.9902	2.3154	22.0559
2014	2013	6.8731	7.5860	4.9852	2.2280	21.6723
2015	2014	7.3300	7.5940	4.9729	2.1732	22.0701
2016	2015	7.3300	7.5120	4.9277	2.0974	21.8671
2017	2016	7.3300	7.0700	4.9142	1.9453	21.2595
2018	2017	7.3300	6.7690	4.9023	1.7818	20.7831
2019	2018	7.5000	4.8980	6.5720	1.6920	20.6620
2020	2019	7.5000	7.1640	4.8580	1.6873	21.2093
2021	2020	7.5000	7.0100	4.8124	1.6753	20.9977

Note: All millage rates are based on \$1 for every \$1,000 of assessed value.

Source: North Palm Beach: Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

- (1) Overlapping rates are those of local and county governments that apply to property owners within the Village of North Palm Beach. Not all overlapping rates apply to all Village of North Palm Beach property owners (i.e. The rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.)

**VILLAGE OF NORTH PALM BEACH
PRINCIPAL PROPERTY TAXPAYERS
2021 & 2012 Presented**

<u>Taxpayers</u>	<u>2021</u>			<u>2012</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>
Olen Residential Realty	36,837,729	1	1.51%	16,779,214	1	1.13%
SHM Old Port Cove LLC	33,327,910	2	1.37%			
Sanctuary Bay Trust Corporation	29,057,403	3	1.19%	13,509,049	4	0.91%
Florida Power & Light	24,134,860	4	0.99%	14,776,425	3	0.99%
Pearland RJR LLC	17,347,786	5	0.71%			
JB Shoppes LLLP	16,499,921	6	0.68%			
New Country Motor Cars	15,311,342	7	0.63%	10,658,192	5	0.72%
SHM North Palm Beach LLC	12,757,744	8	0.52%			
Palm Beach Autoplex LLC	9,783,465	9	0.40%			
Chouest Gary	9,611,888	10	0.40%			
Old Port Cove Equities, INC				16,815,716	2	1.13%
Crystal Tree Property Owners				8,500,000	6	0.57%
CF02 Palm Beach III LP				7,000,000	7	0.47%
Old Port Cove Holding, INC				6,662,012	8	0.45%
Bozzuto, Michael A				6,334,818	9	0.43%
Village Shoppers at US 1LLC				5,770,298	10	0.39%
Total	\$ 204,670,048		8.40%	\$ 106,805,724		7.19%

Source: Palm Beach Country Appraiser

Note: Assessed values are established by the Palm Beach Property Appraiser's offices as of January 1, each year.

VILLAGE OF NORTH PALM BEACH
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN CALENDAR YEARS

Fiscal Year Ending Sept 30,	Tax Roll Year	Total Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percent of Levy
2012	2011	10,424,715	9,992,145	95.85%	15,616	10,007,761	96.00%
2013	2012	10,358,172	9,948,550	96.05%	36,366	9,984,916	96.40%
2014	2013	10,503,598	10,097,763	96.14%	57,493	10,155,256	96.68%
2015	2014	11,761,226	11,350,738	96.51%	14,777	11,365,515	96.64%
2016	2015	12,627,355	12,197,736	96.60%	57,133	12,254,869	97.05%
2017	2016	13,519,978	13,051,272	96.53%	41,267	13,092,539	96.84%
2018	2017	15,537,277	14,999,572	96.54%	3,390	15,002,962	96.56%
2019	2018	16,749,038	16,176,654	96.58%	6,223	16,182,877	96.62%
2020	2019	17,584,371	16,980,948	96.57%	7,965	16,988,913	96.61%
2021	2020	18,249,331	17,608,184	96.49%	21,233	17,629,417	96.60%

Source: Palm Beach Country Property Appraiser

VILLAGE OF NORTH PALM BEACH
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year Ended Sept 30,	Governmental Activities		Business-type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
2012	-	-	3,608,294	106,933	3,715,227	0.50%	303.51
2013	-	-	3,357,875	396,055	3,753,930	0.49%	305.37
2014	-	-	3,096,925	274,471	3,371,396	0.46%	266.62
2015	-	-	2,824,987	147,767	2,972,754	0.37%	234.94
2016	-	-	2,684,913	-	2,684,913	0.35%	212.20
2017	15,000,000	-	2,247,088	-	17,247,088	1.85%	1,292.69
2018	14,320,000	-	1,939,366	-	16,259,366	1.79%	1,229.26
2019	13,515,000	265,522	1,618,633	-	15,399,155	1.74%	1,161.32
2020	12,680,000	1,175,555	1,284,668	-	15,140,223	1.70%	1,135.63
2021	11,815,000	2,616,425	936,310	-	15,367,735	1.55%	1,173.47

Note: Details regarding the Village's outstanding debt may be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on page 103 for personal income and population data.

VILLAGE OF NORTH PALM BEACH
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2021
Unaudited

<u>Government Unit</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to the Village of North Palm Beach (1)</u>	<u>Amount Applicable to the Village of North Palm Beach</u>
Debt repaid with property taxes:			
Palm Beach County	\$ 39,478	1.16%	\$ 458
Palm Beach County School Board	5,379	1.10%	59
Other debt:			
Palm Beach County	684,231	1.16%	7,937
Palm Beach County School Board			_____
Subtotal, overlapping debt			8,454
Village of North Palm Beach Direct Debt			_____
			14,431,425
Total direct and overlapping debt			\$ _____
			14,439,879

Sources: Palm Beach County Tax Appraiser's Office
Palm Beach County School Board
Palm Beach County Clerk & Comptroller

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Village of North Palm Beach. This process recognizes that, when considering the Village's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Value that is within the Village's boundaries and dividing it by the County's and School Board's total taxable assessed value. This approach was also used for the other debt.

VILLAGE OF NORTH PALM BEACH
Pledged - Revenue Coverage
Country Club Bonds
Last Ten Fiscal Years
Unaudited

<u>Fiscal Year</u>	<u>Gross Revenues (1)</u>	<u>Operating Expenses (2)</u>	<u>Net Revenue</u>	<u>Required Debt Service</u>	<u>Coverage (3)</u>
2012	3,590,211	2,932,743	657,468	394,900	1.66
2013	3,586,001	2,986,080	599,921	394,900	1.52
2014	3,656,636	3,248,284	408,352	394,900	1.03
2015	3,799,245	3,226,907	572,338	394,900	1.45
2016	3,766,196	3,333,395	432,801	394,900	1.10
2017	2,956,706	2,472,812	483,894	394,900	1.23
2018	2,268,512	2,227,913	40,599	394,900	0.10
2019	1,407,367	2,443,701	(1,036,334)	394,900	-2.62
2020	3,769,907	3,504,881	265,026	394,900	0.67
2021	5,903,220	4,964,502	938,718	394,900	2.38

Note: The Non-Ad Valorem Revenue Notes, Series 2017 do not have any pledged revenues.

- (1) Gross revenue includes all revenues derived by the Village from the ownership and operation of the Country Club.
- (2) Operating expenses excludes non-cash expenses
- (3) Coverage should be not less than 1.00.

VILLAGE OF NORTH PALM BEACH
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
Unaudited

Calendar Year	Population (1)	Median Personal Income (1)	Per Capita Personal Income (1)	Palm Beach County Unemployment Rate (2)
2012 (estimate)	12,241	***62,121	****49,117	**5.29
2013 (estimate)	12,293	***59,778	****42,830	**4.66
2014 (estimate)	12,645	***63,349	****43,120	**3.92
2015 (estimate)	12,653	***61,057	****43,120	**3.15
2016 (estimate)	12,817	***61,653	****45,110	**2.10
2017 (estimate)	13,342	***69,718	****46,160	**2.70
2018 (estimate)	13,227	***68,833	****46,160	**1.79
2019 (estimate)	13,260	***66,898	****48,240	**1.24
2020 (estimate)	13,332	***66,898	****48,240	**1.15
2021 (estimate)	13,096	***75,510	****52,970	**4.38

Sources: Business Development Board
US Census Bureau

** Village of North Palm Beach Unemployment Rate for 2021 presented
*** North Palm Beach Median Personal Income for 2021 presented
**** West Palm Beach/Ft Lauderdale/Miami Mean Income data presented

Note: (1) All information available at the current time is presented.

VILLAGE OF NORTH PALM BEACH
PRINCIPAL EMPLOYERS
2021 & 2012 Presented

<u>Employer</u>	<u>2021</u>		<u>2012</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Palm Beach Country School Board	22,600	3.02%	21,495	3.47%
State Government	10,030	1.34%		0.00%
Federal Government	6,809	0.91%		0.00%
Tenet Health Care Corp	6,505	0.87%	6,100	0.98%
Palm Beach County Government	5,686	0.76%	11,381	1.84%
NextEra Energy (Florida Power & Light)	5,119	0.69%	3,635	0.59%
Florida Atlantic University	3,133	0.42%	2,706	0.44%
Boca Raton Regional Hospital (2)	3,052	0.41%	2,250	0.36%
Veterans Health Administration	3,000	0.40%		0.00%
Hospital Corporation of America (HCA) (1)	2,806	0.38%	2,714	0.44%
The Breakers Hotel	2,300	0.31%		0.00%
Bethesda Memorial Hospital	2,282	0.31%	2,391	0.39%
Office Depot	2,000	0.27%	2,250	0.36%
Florida Crystal Corp.	2,000	0.27%		0.00%
City of Boca Raton	1,810	0.24%		0.00%
Jupiter Medical Center	1,800	0.24%		0.00%
City of West Palm Beach	1,636	0.22%		0.00%
G4s (Wachenhut Corp)			3,000	0.48%
	82,568	11.06%	57,922	9.35%

Source: Business Development Board of Palm Beach County, floridajobs.org

- * Employer: Palm Beach County
Information is not available for the Village of North Palm Beach.
- ** Percentage of total employment is calculated using Palm Beach County's available labor force in each of the respective years presented.
- *** Most current data available in BDP.org

Notes:

- (1) Formerly Columbia Palm Beach Health Care Systems, Inc
- (2) Formerly Boca Raton Community Hospital

VILLAGE OF NORTH PALM BEACH
Full-Time Equivalent Village Government Employees by Function
LAST TEN FISCAL YEARS (*)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Number of Employees:										
General Government										
Village Manager										
Full-Time	2	2	2	2	2	4	4	4	4	4
Part-Time	0	0	0	0	0	1	1	1	1	0
Information Technology										
Full-Time	3	3	3	3	3	3	3	3	3	3
Part-Time	0	0	0	0	0	0	0	0	1	1
Human Resources										
Full-Time	2	2	2	2	2	2	2	2	2	2
Part-Time	0	0	0	1	2	2	2	2	2	2
Village Clerk - Full-Time	3	3	3	3	3	3	3	3	3	3
Finance										
Full-time	5	5	5	7	7	5	6	6	6	6
Part-Time	1	1	1	0	0	1	0	0	0	0
Public Works										
Full-time	37	37	37	35	34	36	37	37	37	36
Part-Time	0	0	0	0	0	0	0	2	2	2
Police & Fire										
Full-time	0	0	0	0	0	0	0	0	0	0
Part-Time	0	0	0	0	0	0	0	0	0	0
Police										
Full-time	43	43	43	36	36	36	38	38	38	38
Part-Time	12	13	13	13	13	13	15	15	15	15
Fire Rescue										
Full-time	24	24	24	24	24	24	24	24	24	24
Part-Time	0	0	0	0	0	0	0	0	0	1
Community Development and Planning										
Full-time	8	8	10	11	12	13	14	15	15	14
Part-Time	2	2	1	0	0	1	1	1	0	2
Leisure Services										
Library										
Full-time	6	6	6	7	7	7	7	7	7	7
Part-Time	10	10	10	9	9	9	7	7	9	9
Recreation										
Full-time	6	6	6	6	6	6	6	6	5	5
Part-Time	43	43	43	43	43	43	42	42	16	17
Pool/Tennis										
Full-time	0	0	0	0	0	0	0	0	2	1
Part-Time	0	0	0	0	0	0	0	0	22	29
Other Government - Country Club										
Full-time	5	6	8	8	8	5	5	6	7	9
Part-Time	56	54	65	65	65	27	27	27	28	26
Total Number of Employees Budgeted FY Ending	268	268	282	275	276	241	244	248	249	256

* Variance exists due to the employment of seasonal and part-time employees.

Source: Village of North Palm Beach Budget Report

VILLAGE OF NORTH PALM BEACH
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FUNCTION/PROGRAM	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC WORKS										
Sanitation (Tons of Refuse Collected)	10,065	10,720	10,720	11,167	12,556	12,980	12,624	12,330	12,059	12,398
No. of collection units for solid waste (residential)	7,076	7,471	7,616	7,618	7,614	7,614	7,632	7,632	7,627	7,627
Number of vehicles maintained	98	111	98	98	92	85	89	88	89	90
Number of repair overlays completed (miles)	-	-	-	-	-	-	-	-	-	-
POLICE										
Number of arrests by police officers	211	216	238	293	247	233	192	134	150	150
Number of traffic citations issued	2,566	1,254	2,799	3,407	2,494	1,974	2,014	1,184	853	2,038
FIRE RESCUE										
EMS average response times (minutes)	5.26	5.11	5.10	5.05	5.26	5.21	5.37	4.50	5.42	5.44
Number of EMS calls	1,326	1,296	1,110	1,499	1,601	1,746	1,550	1,577	1,452	1,620
COMMUNITY DEVELOPMENT & PLANNING										
Bldg Dept - Number of Permits, Subpermits and certificates	1,835	2,480	2,103	3,920	4,242	4,665	2,173	2,737	4,832	5,103
Number of code enforcement violations/cases	817	790	887	769	680	**516/357	**726/317	885	941	327
Number of code violations brought to board/magistrate (Calendar Yr End)	100	62	28	56	42	98	246	263	183***	173
RECREATION										
Number of community events presented	49	37	53	57	48	40	38	24	8	19
Number of registrants in athletic programs	1,311	2,074	1,439	1,389	1,174	1,109	1,174	1,077	120***	275
LIBRARY										
Library - Number of Volumes	43,340	44,966	46,546	47,339	*57,935	41,161	43,992	45,446	39,886	33,315
OTHER GOVERNMENT										
Country Club										
Number of Golf Members	283	262	250	255	265	271	178	198	278	263
Number of Tennis/Pool Members	162	190	194	193	183	183	159	182	241	786

Source: Village of North Palm Beach

* In FY 2016 Number of Volumes included not only printed items, but media items as well.

** Includes only the number of violations/cases opened and not a reflection of the total number of open violations as was reported for years prior to 2017

*** Variances due to COVID-19

Number of code violations not provided by department at the time of data collection

VILLAGE OF NORTH PALM BEACH
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program:	2012	2013	2014	2015	2016*	2017	2018	2019	2020	2021
General Government										
No. of General Government Buildings	23	23	23	23	23	23	23	23	23	23
Public Works										
Square Miles	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.40
Miles of Streets	36.00	36.00	36.00	36.00	32.30**	32.30	32.30	32.30	32.30	32.30
Number of Street Lights (within corp surroundings)	513	513	513	513	513	628****	628	628	628	628
Public Safety										
Fire:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Firemen & Officers	0	0	0	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	22	22	22	22	23	24	21	23	18	17
Number of Fire Captains	0	0	0	0	0	0	0	0	3	3
Police/EMS Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Policemen & Officers	28	28	28	28	28	28	30	28	30	24
Number of Police Captains	2	2	2	2.5	2.5	2.5	2.5	2.5	2.5	1
Leisure Services										
Recreation/Tennis/Pool										
Number of Parks	4	4	4	4	4	4	4	4	4	4
Public Tennis Courts	2	2	2	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1	1
Library										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Volumes (Printed items only)	43,340	44,966	46,546	47,339	48,913	33,502	36,009	37,429	33,672	28,575
Other Government										
Country Club										
Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10	10
Restaurant	1	1	1	1	1	1***	1***	1	1	1
Snack Bar	1	1	1	1	1	1***	1***	1	1	1

Source: Village of North Palm Beach

* Preliminary 2016 information is presented

** A Centerline Miles Study was completed during FY 2016 and the number of NPB Village centerline miles from the report is presented going forward

*** Restaurant services closed on 10/01/2016- Reopened in 2019

**** 173 Village owned/455 FPL owned

OTHER REPORTS



NOWLEN, HOLT & MINER, P.A.

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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*

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The Honorable Mayor and Members of the Village Council
The Village of North 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 Village of North Palm Beach, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Village of North Palm Beach, Florida's basic financial statements and have issued our report thereon dated March 4, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of North Palm Beach, Florida'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 Village of North Palm Beach, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of North Palm Beach, Florida'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 entity'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 Village of North Palm Beach, Florida'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 this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nowlen, Holt & Mimer, P.A.

West Palm Beach, Florida
March 4, 2022



NOWLEN, HOLT & MINER, P.A.

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MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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The Honorable Mayor and Members of the Village Council
The Village of North Palm Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the Village of North Palm Beach, Florida, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 4, 2022.

Auditor's 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, and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's 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, which are dated March 4, 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 are no prior year findings that have not been corrected.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this Management Letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition and Management

Sections 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 Village of North Palm Beach, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Village of North Palm Beach, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes, during the fiscal year ended September 30, 2021.

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 Village of North Palm Beach, Florida. It is management's responsibility to monitor the Village of North Palm Beach, Florida'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.

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes.

Based on the application of criteria in publications cited in Section 10.553, Rules of the Auditor General, there are no special district component units of the Village of North Palm Beach, Florida.

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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Single Audits

The Village expended less than \$750,000 of federal awards and less than \$750,000 of state financial assistance for the fiscal year ended September 30, 2021, and was not required to have a federal single audit or a state single audit.

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 audit committee, the Village Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Mimes, P.A.

March 4, 2022
West Palm Beach, Florida



NOWLEN, HOLT & MINER, P.A.

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INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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The Honorable Mayor and Members of the Village Council
The Village of North Palm Beach, Florida

We have examined the Village of North Palm Beach, Florida’s compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management of the Village of North Palm Beach, Florida is responsible for the Village of North Palm Beach, Florida’s compliance with the specified requirements. Our responsibility is to express an opinion on the Village of North Palm Beach, Florida’s compliance with the specified requirements 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 Village of North Palm Beach, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Village of North Palm Beach, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk 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 Village of North Palm Beach, Florida’s compliance with the specified requirements.

In our opinion, the Village of North Palm Beach, Florida complied, in all material respects, with Section 218.415, Florida Statutes for the year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, applicable management, and the Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Miner, P.A.

West Palm Beach, Florida
March 4, 2022

VILLAGE OF NORTH PALM BEACH
VILLAGE MANAGER'S OFFICE

TO: Honorable Mayor and Council

FROM: Andrew D. Lukasik, Village Manager

DATE: March 24, 2022

SUBJECT: **RESOLUTION** – Approval of a Locally Funded Agreement (LFA) in the amount of \$128,475 with the State of Florida Department of Transportation providing for financial contributions and maintenance obligations associated with improvements to the US1 Bridge over the Earman River.

Village staff is recommending approval of a Locally Funded Agreement (LFA) with the State of Florida Department of Transportation (FDOT) providing for:

- The payment of \$128,475 to FDOT for the construction and installation of improvements generally beyond the scope of work being implemented by FDOT to replace the US1 Bridge;
- Entering into a Three-Party Escrow Agreement for the deposit of the funds mentioned above with the State of Florida, Department of Financial Services, Division of Treasury;
- Acceptance of a Lighting Maintenance Memorandum of Agreement (LMMOA) whereby the Village assumes responsibility for the maintenance and operation of certain lighting; and
- Acceptance of Amendment to the December 27, 2001 Landscape Memorandum of Agreement (LMOA) whereby the Village assumes responsibility for the maintenance of landscaping, accent lighting, pedestrian amenities and stamped asphalt.

Background:

In October 2017, a section of sidewalk on the US1 Bridge, along with a concrete barrier and aluminum guard rail, adjacent to the southbound travel lane collapsed into the Earman River. Since that time, the Village has been working collaboratively with FDOT to complete plans for the reconstruction of the bridge. Specifically, the Village and FDOT have been planning to include pedestrian and other amenities that are beyond the scope of a typical FDOT project in the reconstruction plans.

The LFA contains four main components:

Locally Funded Agreement (LFA):

Total cost to the Village is \$128,475. This is based upon FDOT's Long Range Estimate of \$125,097 with a 2.7% escalation factor since the project will be let during the next fiscal year. The cost is based upon the:

- Installation of a new, stamped asphalt crosswalk at the intersection of US1 and Northlake Boulevard,
- Installation of the six (6) benches, two (2) litter receptacles, and twenty (20) irrigated planter pots by FDOT contractors (the Village will provide the equipment and is not included in the cost),
- Painting FDOT's standard pedestrian railing black,
- Purchase and installation of two aluminum light poles on the bridge,
- Purchase and installation of electrical components necessary to illuminate Village logo signs and underwater lighting (the Village will provide the signs to FDOT for installation while the underwater lighting will be acquired and installed by the Village), and
- Amounts allocated for Mobilization (8% of cost), Maintenance of Traffic (10% of cost), and Contingencies (20% of cost).

The LFA contains provisions for the Village to be reimbursed if actual costs are lower than projected or, conversely, require the Village to make additional payments if the cost of work exceeds the estimates. Further, the LFA establishes timeframes by which payments from the Village are to be made.

The LFA also requires the Village to execute the Three Party Escrow Agreement, the Lighting Maintenance Memorandum Agreement and the Amendment to the Landscape Memorandum of Agreement. The LFA cost is based on the following:

Pay Item Description	Quantity	Unit Cost	Total Cost
Bench Installation	6	\$300	\$1,800
Litter Receptacle Installation	2	300	600
Planter Pots Installation	20	300	6,000
Install Logo Signs	4	300	1,200
Painting Railing	395 LF	40	15,800
Stamped Asphalt Crosswalk	117 SY	150	17,550
Light Poles and Installation	2	20,000	40,000
Underwater Lighting Electric	1	7,700	7,700
<i>subtotal</i>			<i>\$90,650</i>
Contingency	--	20%	18,130
Maintenance of Traffic	--	10%	9,065
Mobilization	--	8%	7,252
<i>subtotal</i>			<i>\$34,447</i>
Inflationary Factor	--	2.7% (of total project costs)	3,378
TOTAL			\$128,475

Three Party Escrow Agreement:

The parties to this escrow agreement are the Village, FDOT and the Florida Department of Financial Services’ Division of Treasury (“Treasury”). Funds to be deposited by the Village will be held by the Treasury.

Treasury will disperse funds in accordance with instructions provided to it by FDOT. All interest earned remains in the escrow account. Treasury will provide quarterly statements upon request. The agreement ends once all funds are distributed.

Lighting Maintenance Memorandum of Agreement (LMMOA):

The LMMOA assigns operating and maintenance responsibility of decorative light poles and illuminated Village logo signs (to be located on the support columns under the bridge facing oncoming boaters) to the Village. The location of the logo signs are shown in Exhibit B of the LMMOA.

The agreement establishes standards for repair, including that a minimum of 90% of the streetlights on the roadway system be operating at any time. It also establishes a process and timeframe for resolving any deficiencies in maintenance.

It should be noted that the Village is acquiring two (2) light posts that meet FDOT standards for the US1 Bridge as FPL declined to install the poles on FDOT’s structure. These two light posts are accounted for in the LFA. However, FPL will install its fixtures on the posts and maintain them. Other street lights to be installed between Northlake Boulevard and Anchorage Drive South will be FPL owned and maintained. Village staff is working with FPL to install pedestrian-scaled fixtures on the light poles to illuminate the sidewalks in addition to the street.

Details of the lighting infrastructure and fixtures to be used are highlighted in the FPL catalog attached to this agenda item.

Amendment Number 1 to the Landscape Memorandum of Agreement (LMOA):

The Amendment of the LMOA with FDOT incorporates new features into the Village’s existing LMOA with FDOT for the installation and maintenance of landscape materials on US1. This Amendment requires the Village to maintain the following:

- A new pedestrian crosswalk (stamped asphalt) on the north side of the US1/Northlake Boulevard intersection,
- Benches, litter receptacles and planter pots on the bridge,
- Lighting (which will be maintained by FPL through a separate agreement), and
- Landscaping in the planter pots and in the medians.

Images of the stamped asphalt pattern, benches, litter receptacle and planter pots are included in Exhibit B of the LMOA.

Project Costs Not Associated with the LFA:

The Village will be providing some of the equipment to be installed as part of the project. The equipment identified below is NOT included in the LFA and will be acquired by the Village separately. Most of the equipment will be purchased by the Village and provided to FDOT contractors for installation. The underwater lighting, the removal and transplanting of any palm trees in the median and the replacement of median landscaping will be completed by the Village through its own contractors.

The following is a list of equipment or activities that the Village will be responsible for outside of the LFA:

- Benches (6) -- \$17,600
- Litter Receptacles (2) -- \$5,400
- Planter Pots (20) -- \$22,000 (not including landscaping)
- Fabrication of four (4) logo signs – \$4,500
- Underwater lighting -- \$3,000
- Removal and relocation of existing palm trees (two Silver Bismarks and ten Mongomerics) -- \$15,000
- Replacement landscaping in the median (between Anchorage Drive South to Northlake) -- \$50,000

Landscape material in the medians will need to be replaced to meet current FDOT design standards. The replacement landscaping will not reflect exactly what is planted today – it is anticipated that fewer trees will be permitted.

The expense outside of the LFA, then, is estimated to be **\$117,500**. The Village Council is not taking action regarding these purchases. However, these funds will need to be budgeted through the development of the FY2023 Capital Improvement Plan.

Account Information:

During the Fiscal Year 2022 budgetary process, a total of \$150,000 was budgeted for this project using “Infrastructure Surtax revenues” within the five-year Capital Improvement Plan.

Fund	Department	Account Number	Account Description	Amount
Infrastructure Surtax	Public Works / Streets & Grounds	17321-66210	Construction & Major Renovation	\$128,475

The attached Resolution has been prepared/reviewed by the Village Attorney for legal sufficiency.

Recommendation:

Village Staff recommends Council consideration and approval of the attached Resolution approving a Locally Funded Agreement (LFA) with the State of Florida Department of Transportation providing for financial contributions and maintenance obligations associated with improvements to the U.S. Highway One Bridge over the Earman River in the amount of \$128,475, with funds expended from Account No. 17321-66210 (Public Works/Streets & Grounds – Construction & Major Renovation), and authorizing execution of the Agreement in accordance with Village policies and procedures.

RESOLUTION 2022-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, APPROVING A LOCALLY FUNDED AGREEMENT WITH THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION TO PROVIDE FOR THE FUNDING AND MAINTENANCE OF CERTAIN IMPROVEMENTS RELATED TO THE REPLACEMENT OF THE U.S. HIGHWAY ONE BRIDGE OVER THE EARMAN RIVER AND AUTHORIZING THE MAYOR AND VILLAGE CLERK TO EXECUTE THE AGREEMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Department of Transportation is replacing the U.S. Highway One bridge over the Earman River (C-17 Canal) (“Project”); and

WHEREAS, the Village has requested that the Project include additional aesthetic features, including, but not limited to, landscape planters, trash receptacles, benches, stamped concrete pavement, decorative lighting, and lighted Village logos (“Additional Improvements”); and

WHEREAS, in order to facilitate the inclusion of the Additional Improvements in the Project, the Village shall provide the Department with funding in accordance with the terms and conditions of a Locally Funded Agreement and shall agree to maintain the Additional Improvements; and

WHEREAS, the Village Council determines that the adoption of this Resolution is in the interests of the health, safety and welfare of the residents of the Village of North Palm Beach.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, as follows:

Section 1. The foregoing “whereas” clauses are hereby adopted and incorporated herein.

Section 2. The Village Council hereby approves a Locally Funded Agreement with the Florida Department of Transportation, a copy of which is attached hereto and incorporated herein, and authorizes the Mayor and Village Clerk to execute the Agreement. The Village Council authorizes funding in the amount of \$128,475.00, payable from Account No. I7321-66210 (Public Works/Streets & Ground – Construction & Major Renovation), and further authorizes the Mayor and Village Manager to execute all additional agreements required by the Locally Funding Agreement, including, but not limited to, a Three Party Escrow Agreement, a Lighting Maintenance Memorandum of Agreement, and an Amendment to the existing Landscape Maintenance Memorandum of Agreement.

Section 3. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

(Village Seal)

MAYOR

ATTEST:

VILLAGE CLERK

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
LOCALLY FUNDED AGREEMENT

THIS Locally Funded Agreement (“Agreement”), entered into this _____ day of _____ 20_____, by and between the State of Florida Department of Transportation hereinafter called the DEPARTMENT, and the Village of North Palm Beach at 501 US Highway 1, North Palm Beach, FL 33408, hereinafter called the VILLAGE.

WITNESSETH

WHEREAS, the VILLAGE is providing the DEPARTMENT with financial assistance for certain improvements in connection with the DEPARTMENT’s Bridge replacement work at SR-5/US-1 Federal Highway over the Earman River (C-17) Bridge 930003 in Palm Beach County, Florida. (Financial Management (FM) Number 442891-1-52-01, Funded in Fiscal Year 2022/2023); and

WHEREAS, the VILLAGE has requested that the DEPARTMENT perform the following additional work: construction (install) aesthetic features (landscape planters, trash receptacles, and anchored benches), Install stamped concrete pavement, construction (install) decorative lighting, and construction (install) LED internally illuminated cabinet wall system (Financial Management (FM) Number 442891-1-52-02, Funded in Fiscal Year 2022/2023) as set forth in **Exhibit A** attached hereto and made a part hereof and hereinafter referred to as the Project; and

WHEREAS, the improvements are in the interest of both the VILLAGE and the DEPARTMENT and it would be more practical, expeditious, and economical for the DEPARTMENT to perform such activities; and

WHEREAS, the VILLAGE by Resolution No. _____ dated the _____ day of _____ 20_____, a copy of which is attached hereto and made a part hereof, authorizes the Mayor of the VILLAGE or designee to enter into this Agreement.

NOW, THEREFORE, in consideration of the mutual benefits to be derived from joint participation on the Project, the parties agree to the following:

1. The recitals set forth above are true and correct and are deemed incorporated herein.
2. The DEPARTMENT shall be responsible for assuring that the Project complies with all applicable Federal, State and Local laws, rules, regulations, guidelines and standards.
3. The VILLAGE agrees to make all previous studies, maps, drawings, surveys and other data and information pertaining to the Project available to the DEPARTMENT at no cost.
4. The DEPARTMENT shall have the sole responsibility for resolving claims and requests for additional work for the Project. The DEPARTMENT will make reasonable efforts to obtain the VILLAGE’s input in its decisions.

5. The total cost for the Department's Bridge work and the Project is estimated to be NINE MILLION ONE HUNDRED SIXTY THOUSAND FIVE HUNDRED FORTY EIGHT DOLLARS AND NO CENTS (\$9,160,548.00). The VILLAGE's share of the Project is an estimated amount of ONE HUNDRED TWENTY EIGHT THOUSAND FOUR HUNDRED SEVENTY FIVE DOLLARS AND NO CENTS (\$128,475.00), which sum shall be paid to the DEPARTMENT. In the event the actual cost of the Project is less than the funds provided, the difference will be refunded to the VILLAGE. In the event the actual cost of the Project, without modifications, results in a sum greater than that paid by the VILLAGE, then such sum shall be the sole responsibility of the VILLAGE and shall be paid to the DEPARTMENT.

(A) The VILLAGE agrees that it will, within thirty days of the execution of this Agreement, furnish the DEPARTMENT with a check in the amount of ONE HUNDRED TWENTY EIGHT THOUSAND FOUR HUNDRED SEVENTY FIVE DOLLARS AND NO CENTS (\$128,475.00), towards the Project costs.

In the event payment is not received by the DEPARTMENT within thirty (30) days of execution of this Agreement the DEPARTMENT reserves the right to terminate this Agreement and remove the Project from the DEPARTMENT's Work Program.

Remittance shall be made payable to the Department of Transportation. Payment shall be clearly marked to indicate that it is to be applied to FM Number 442891-1-52-02. The DEPARTMENT shall utilize this amount towards costs of Project No. 442891-1-52-02.

Payment shall be mailed to:
Florida Department of Transportation
Office of Comptroller
General Accounting Office, LFA Section
605 Suwannee Street, MS 42B
Tallahassee, Florida 32399

In lieu of mailing payment to the DEPARTMENT, the VILLAGE may also submit the payment for the Project via wire transfer.

Wire transfer/Payments are to be made to:

Wells Fargo Bank, N.A.
Account # 4834783896
ABA # 121000248
Chief Financial Officer of Florida
Re: DOT – K 11-78, Financial project # 442891-1-52-02.

In order for FDOT to receive credit for the funds due to the Department, the reference line must contain "FDOT" and an abbreviated purpose, financial project number or LFA account number.

Once the wire transfer is complete, the VILLAGE shall contact Kenneth Ward at 850-414-4886. In addition to calling Mr. Ward, the VILLAGE shall send an email notification to Leos Kennedy at leos.kennedy@dot.state.fl.us stating the day and time the wire transfer was sent.

- (B) If the Project costs are in excess of the advance deposit amount, the VILLAGE will provide an additional deposit within fourteen (14) calendar days of notification from the DEPARTMENT. The DEPARTMENT will notify the VILLAGE as soon as it becomes apparent that Project costs are in excess of the advanced deposit amount; however, failure of the DEPARTMENT to so notify the VILLAGE shall not relieve the VILLAGE from its obligation to pay for its full participation. If the VILLAGE cannot provide the additional deposit within fourteen (14) calendar days, a letter must be submitted to and approved by the DEPARTMENT's Project Manager indicating the date the deposit will be made and the DEPARTMENT's written consent to the payment of the additional deposit on said date. The VILLAGE understands the request and approval of the additional time could delay the Project, and additional costs at the VILLAGE's expense may be incurred due to delay of the Project. In the event of non-payment, the DEPARTMENT reserves the right to terminate this Agreement and remove the Project from the Department's Work Program.
- (C) If the VILLAGE's payment for the accepted bid amount plus allowances is less than the advance deposit amount, the DEPARTMENT will refund the amount that the advance deposit exceeds the VILLAGE's payment for the accepted bid amount plus allowances if such refund is requested by the VILLAGE in writing.
- (D) Should Project modifications occur that increase the VILLAGE's payment for the Project costs, the VILLAGE will be notified by the DEPARTMENT. The VILLAGE agrees to provide, without delay, in advance of the additional work being performed, adequate funds to ensure that cash on deposit with the DEPARTMENT is sufficient to fully fund the cost of the Project. The DEPARTMENT shall notify the VILLAGE as soon as it becomes apparent the actual costs will exceed the deposit amount. However, failure of the DEPARTMENT to so notify the VILLAGE shall not relieve the VILLAGE from its obligation to pay for its full participation. Funds due from the VILLAGE during the Project not paid within forty (40) calendar days from the date of the invoice are subject to an interest charge at a rate established pursuant to Section 55.03, F.S. In the event the VILLAGE fails to make the additional payment within the time hereinabove set forth, in addition to any other remedy, the DEPARTMENT reserves the right to terminate this Agreement.

- (E) The DEPARTMENT intends to have its final and complete accounting of all costs incurred in connection with the work performed hereunder within three hundred sixty (360) days of final payment to the contractor. The DEPARTMENT considers the Project complete when the final payment has been made to the contractor, not when the construction work is complete. All Project cost records and accounts shall be subject to audit by a representative of the VILLAGE for a period of three (3) years after final close out of the Project. The VILLAGE will be notified of the final cost. Both parties agree that in the event the final accounting of total Project costs pursuant to the terms of this Agreement is less than the total deposits to date, the excess funding will be refunded to the VILLAGE. If the final accounting is not performed within three hundred sixty (360) days, the VILLAGE is not relieved from its obligation to pay.
- (F) In the event the final accounting of total Project costs indicate that the Project costs are greater than the total deposits to date, the VILLAGE will pay the additional amount within forty (40) calendar days from the date of the invoice from the DEPARTMENT. The VILLAGE agrees to pay interest at a rate as established pursuant to *Section 55.03, F.S.*, on any invoice not paid within forty (40) calendar days until the invoice is paid.
- (G) Upon receipt of payment, from the VILLAGE to the DEPARTMENT, the DEPARTMENT will then forward the VILLAGE's payment to the Department of Financial Services, Division of Treasury for deposit as provided in the Three Party Escrow Agreement (3PEA) between the VILLAGE, the DEPARTMENT and the State of Florida, Department of Financial Services, Division of Treasury, a copy of which is attached hereto and made a part hereof as **Exhibit B**.
6. The VILLAGE and the DEPARTMENT agree to maintain certain roadway and lighting improvements. The VILLAGE and the DEPARTMENT will enter into a Lighting Maintenance Memorandum of Agreement (LMMOA) whereby the VILLAGE shall agree to maintain the Project in accordance with terms of the Agreement. A copy of the Agreement is attached hereto and made part hereof as **Exhibit C**. The terms of this paragraph shall survive the termination of this Agreement.
7. On December 27, 2001, the VILLAGE and the DEPARTMENT entered into a Landscape Memorandum of Agreement (LMOA) whereby the VILLAGE agreed to maintain certain landscape improvements. The VILLAGE and the DEPARTMENT will enter into an Amendment to the LMOA whereby the VILLAGE shall agree to maintain the Project in accordance with terms of the Amendment and the MMOA. A copy of the amendment is attached hereto and made part hereof as **Exhibit D**. The terms of this paragraph shall survive the termination of this Agreement.

8. In the event it becomes necessary for either party to institute suit for the enforcement of the provisions of this Agreement, each party shall be responsible to pay their own attorney fees and court costs. Venue with respect to any such litigation shall be in Broward County.
9. This Agreement and any interest herein shall not be assigned, transferred or otherwise encumbered by the VILLAGE under any circumstances without the prior written consent of the DEPARTMENT. However, this Agreement shall run to the DEPARTMENT and its successors.
10. Except as otherwise set forth herein, this Agreement shall continue in effect and be binding to both the VILLAGE and the DEPARTMENT until the Project (FM# 442891-1-52-02) is completed as evidenced by the written acceptance of the DEPARTMENT.
11. The VILLAGE warrants that it has not employed or obtained any company or person, other than bona fide employees of the VILLAGE, to solicit or secure this Agreement, and it has not paid or agreed to pay any company, corporation, individual or firm, other than a bona fide employee employed by the VILLAGE. For breach or violation of this provision, the DEPARTMENT shall have the right to terminate the Agreement without liability.
12. The VILLAGE / Vendor/ Contractor:
 - (A) shall utilize the U.S. Department of Homeland Security's E-verify system to verify the employment eligibility of all new employees hired by the VILLAGE / Vendor/ Contractor during the term of the contract; and
 - (B) shall expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.
13. This Agreement is governed by and construed in accordance with the laws of the State of Florida.
14. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein, and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment, or alteration in the terms and conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

15. Any or all notices (except invoices) given or required under this Agreement shall be in writing and either personally delivered with receipt acknowledged or sent by certified mail, return receipt requested. All notices delivered shall be sent to the following addresses:

If to the DEPARTMENT:

Florida Department of Transportation - District Four
3400 West Commercial Blvd.
Fort Lauderdale, Florida 33309-3421
Attn: Leos A. Kennedy, Jr.
With a copy to: Bing Wang, P.E.
A second copy to: Office of the General Counsel

If to the VILLAGE:

Village of North Palm Beach
501 Highway US One
North Palm Beach, FL 33408
Attn: Village Manager
With a copy to: Village Attorney

The remainder of this page left intentionally blank

IN WITNESS WHEREOF, this Agreement is to be executed by the parties below for the purposes specified herein. Authorization has been given to enter into and execute this Agreement by Village of North Palm Beach Resolution Number _____, hereto attached.

VILLAGE OF NORTH PALM BEACH

STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

BY: _____
NAME: _____
TITLE: Chairperson/ Mayor

BY: _____
STEVEN C. BRAUN, P.E.
DIRECTOR OF TRANSPORTATION DEVELOPMENT

ATTEST:

APPROVED: (AS TO FORM)

BY: _____
VILLAGE CLERK (SEAL)

BY: _____
OFFICE OF THE GENERAL COUNSEL

APPROVED:

APPROVED:

BY: _____
ATTORNEY

BY: _____
DISTRICT PROGRAM MGMT. ADMINISTRATOR

EXHIBIT A
SCOPE OF SERVICES
FM# 442891-1-52-02

On behalf of the Village of North Palm Beach (VNPB), the DEPARTMENT shall construct, the following improvements are to include but not be limited to:

1. Aesthetic Features:

- Construction (install) the following items:
 - Anchored benches to be supplied by the VNPB.
 - Anchored landscaped planters to be supplied by the VNPB.
 - Anchored litter (trash) receptacle to be supplied by the VNPB.

2. Lighting:

- Construction (install) two (2) light poles on each side of the bridge per construction plans. Florida Power and Light (FPL) will install the decorative tear drop style light fixtures per construction plans. There is a lighting maintenance agreement between the Village and the Department.
- Construction (install) lighting pull boxes and conduits to accommodate installation of underwater lighting. Installation of underwater lighting will be construction by the VNPB in the future, the DEPARTMENT will not install underwater lighting.

3. Stamped Concrete Crosswalk:

- Install stamped asphalt crosswalk on the north leg of intersection of SR-5/US-1 and Northlake Boulevard per construction plans.

4. Special Signs:

- Install four (4) LED internally illuminated VNPB logo per construction plans.

EXHIBIT B THREE PARTY ESCROW AGREEMENT

THIS AGREEMENT is made and entered into by and between the State of Florida, Department of Transportation ("FDOT"), Village of North Palm Beach ("Participant"), and the State of Florida, Department of Financial Services, Division of Treasury ("Escrow Agent"), and shall become effective upon the Agreement's execution by Escrow Agent.

WHEREAS, FDOT and Participant are engaged in the following project ("Project"):

Project Name: Install stamped concrete pavement, construction (install) aesthetic features, decorative lighting, and construction (install) LED internally illuminated cabinet wall system
Project #: 442981-1-52-02
County: Palm Beach

WHEREAS, FDOT and Participant desire to establish an escrow account for the project.

NOW THEREFORE, in consideration of the premises and the covenants contained herein, the parties agree to the following:

1. An initial deposit will be made into an interest bearing escrow account established hereunder for the purposes of the Project. The escrow account will be opened with the Escrow Agent on behalf of FDOT upon Escrow Agent's receipt and execution of this Agreement.
2. Other deposits to the escrow account may be made during the life of this Agreement.
3. Deposits will be delivered in accordance with instructions provided by the Escrow Agent to the FDOT for deposit into the escrow account. A wire transfer or ACH deposit is the preferred method of payment and should be used whenever possible.
4. FDOT's Comptroller or designee shall be the sole signatory on the escrow account with the Escrow Agent and shall have sole authority to authorize withdrawals from the account. Withdrawals will only be made to FDOT or the Participant in accordance with the instructions provided to the Escrow Agent by FDOT's Comptroller or designee.
5. Moneys in the escrow account will be invested in accordance with section 17.61, Florida Statutes. The Escrow Agent will invest the moneys expeditiously. Income is only earned on the moneys while invested. There is no guaranteed rate of return. Investments in the escrow account will be assessed a fee in accordance with Section 17.61(4)(b), Florida Statutes. All income of the investments shall accrue to the escrow account.
6. Unless instructed otherwise by FDOT, all interest accumulated in the escrow account shall remain in the account for the purposes of the Project.

7. The Escrow Agent agrees to provide written confirmation of receipt of funds to FDOT. FDOT agrees to provide a copy of such written confirmation to Participant upon request.
8. The Escrow Agent further agrees to provide quarterly reports to FDOT concerning the escrow account. FDOT agrees to provide a copy of such quarterly reports to Participant upon request.
9. The Escrow Agent shall not be liable for any error of judgment or for any act done or omitted by it in good faith, or for anything which it may in good faith do or refrain from doing in connection herewith.
10. Escrow Agent shall have no liability for any claim, cost, expense, damage or loss due to the acts or omissions of FDOT and Participant, nor from any separate agreements between FDOT and Participant and shall have no responsibility to monitor or enforce any responsibilities herein or in any separate agreements associated with this Agreement between FDOT and Participant.
11. This Agreement shall be governed by and interpreted in accordance with the laws of the State of Florida.
12. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
13. This Agreement shall terminate upon disbursement by the Escrow Agent of all money held by it in the escrow account in accordance with the instructions given by FDOT's Comptroller or designee and notification from FDOT to Escrow Agent that the account is to be closed.

The remainder of this page is blank.

IN WITNESS WHEREOF, the parties have duly executed the Agreement on the date(s) below.

For FDOT (signature)

For PARTICIPANT (signature)

Name and Title

Name

59-3024028

Federal Employer I.D. Number

Title

Date

F-596-017-984-001

Federal Employer I.D. Number

Date

FDOT Legal Review:

For Escrow Agent (signature)

Name and Title

Date

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!!

EXHIBIT C

**DISTRICT FOUR
LIGHTING
MEMORANDUM OF AGREEMENT
WITH
VILLAGE OF NORTH PALM BEACH**

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

DISTRICT FOUR

LIGHTING MAINTENANCE MEMORANDUM OF AGREEMENT

THIS AGREEMENT made and entered into this date _____, by and between the **STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION**, a component **AGENCY** of the State of Florida, hereinafter called the **DEPARTMENT**, and **Village of North Palm Beach**, a municipal corporation existing under the Laws of Florida, hereinafter called the **AGENCY**.

WITNESSETH:

WHEREAS, the **DEPARTMENT** has jurisdiction over State Road 5 / US 1 beginning from State Road (SR) 5 / Mile Post (M.P.) M.P. 0.622 to 0.849 and

WHEREAS, the **DEPARTMENT** seeks to install and have maintained by the **AGENCY** certain highway **IMPROVEMENTS**; and

WHEREAS, as part of the continual updating of the State of Florida Highway System, the **DEPARTMENT**, for the purpose of safety, protection of the investment and other reasons, has constructed and does maintain SR 5 beginning from M.P. 0.622 to M.P. 0.849 (within the limits of the **AGENCY**); and

WHEREAS, it is the intent of the **AGENCY** and the **DEPARTMENT** that the **AGENCY** shall maintain the specific elements constructed under Project Number **442891-1-52-01** to include decorative coated light poles, illuminated "The Village of North Palm Beach" logo signs and Florida Power & Light (FPL) new roadway lighting; hereinafter called **IMPROVEMENTS** installed along SR 5 M.P. 0.622 to M.P. 0.849; and

WHEREAS, the Project involves the scope of work as described within **Exhibit A (Project Location, Description and Aerial)** and **Exhibit B (Construction Plans)**, which will benefit the **AGENCY**; and

WHEREAS the parties hereto mutually recognize the need for entering into an **AGREEMENT** designation and setting forth the responsibilities of each party; and

WHEREAS the **AGENCY** by Resolution Number _____ entered this date _____, attached hereto and by this reference made a part hereof, desires to enter into this **AGREEMENT** and authorizes its officers to do so;

NOW THEREFORE, for and in consideration of the mutual benefits to flow each to the other, the parties covenant and agree as follows:

1. RECITALS

The recitals set forth above are true and correct and are deemed incorporated herein.

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

2. INSTALLATION OF FACILITIES

- A. The **DEPARTMENT** has issued Project Number **442891-1-52-01** to construct the **IMPROVEMENTS** as detailed in **Exhibit A** and **Exhibit B** that will benefit the **AGENCY**.
- B. The **IMPROVEMENTS** shall comply with the laws and regulations relating to the Americans with Disabilities Act of 1990, as currently enacted or as may be amended from time to time ("ADA"). If there are any major changes to the plan(s), the **DEPARTMENT** shall provide the modified plan(s) to the **AGENCY** and the **AGENCY** shall provide their approval or disapproval to the **DEPARTMENT** within ten (10) business days. The **DEPARTMENT** may elect to withdraw the **IMPROVEMENTS** if changes are not approved within the given time frame.
- C. The **AGENCY** shall be invited to assist the **DEPARTMENT** in final inspection before acceptance of the job by the **DEPARTMENT**.
- D. The **AGENCY** must maintain the **IMPROVEMENTS** associated within the limits of the project.

3. MAINTENANCE OF FACILITIES

- A. The **AGENCY** agrees to maintain the **IMPROVEMENTS** to be installed under Project Number **442891-1-52-01** within the limits of construction. Maintenance by the **AGENCY** will include but not limited to inspection, repair, restoration, replacement, coating replacement and general maintenance of all decorative or non-standard features within the limits of construction. **IMPROVEMENTS** are defined as items requested by the **AGENCY** that are not defined in the **DEPARTMENT'S** Design Standards. This includes Project Number **442891-1-52-01** for decorative coated light poles, illuminated "The Village of North Palm Beach" logo signs and FPL new roadway lighting installed along SR 5, from M.P. 0.622 to M.P. 0.849.

1) The **AGENCY** agrees to maintain, at its sole cost and expense, the **IMPROVEMENTS** set forth in **Exhibit A** in compliance with any and all applicable laws which shall include, but not be limited to, laws and regulations relating to the Americans with Disabilities Act ("ADA") of 1990, as currently enacted or as may be amended from time to time.

The **IMPROVEMENTS** shall be kept clean and free from trash and debris. Maintenance and cleaning of all **IMPROVEMENTS** shall comply with the Department's Stormwater Pollution Prevention Plan and National Pollutant Discharge Elimination System (NPDES) Stormwater Pollution Prevention Plan and all other environmental laws. The **IMPROVEMENTS** shall be kept free of graffiti. The **IMPROVEMENTS** shall be free of pests such as stinging insects, rodents, and vermin, including removal of nests as needed.

3) As part of the maintenance responsibility, the **AGENCY** shall keep in good repair and replace, defective or worn-out parts of the **IMPROVEMENTS**. The **AGENCY'S**

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

responsibility to keep the **IMPROVEMENTS** in good repair shall include all necessary inspection, maintenance, repair and replacement of any type or nature, including, but not limited to, maintenance, repair, coating replacement, and replacement due to normal wear and tear, named storm event, acts of God, vandalism, and accidents. The **AGENCY** shall take all necessary steps to maintain the **IMPROVEMENTS** in a manner to protect against injury to any person or property.

4) The **AGENCY** shall perform all activities necessary to keep the **IMPROVEMENTS** fully operating, properly functioning, with a minimum of 90% of the lights burning for any lighting type or roadway system at all times in accordance with the original design thereof, whether necessitated by normal wear and tear, accidental or intentional damage, or acts of nature. Said maintenance shall include, but shall not be limited to, providing electrical power, and paying all charges associated therewith, routine inspection and testing, preventative maintenance, emergency maintenance, replacement of any component parts of the **IMPROVEMENTS** (including the poles and all other component parts installed as part of the **IMPROVEMENTS**), and locating (both vertically and horizontally) the **IMPROVEMENTS**, as may be necessary.

5) The above-named functions to be performed by the **AGENCY** may be subject to periodic inspections by the **DEPARTMENT** at the discretion of the **DEPARTMENT**. Such inspection findings will be shared with the **AGENCY** and shall be the basis of all decisions regarding, reworking relating to the maintenance obligation I function or **AGREEMENT** termination.

6) The **AGENCY** shall be solely responsible for any damages to surrounding property, real estate, vehicles, pedestrians, or other assets occurring as a result of maintenance and operation of the **IMPROVEMENTS** and shall repair such damage to the satisfaction of the **DEPARTMENT** at no expense to the **DEPARTMENT**, as per the requirements in **Exhibit C (Maintenance Plan Requirements)**.

7) The **AGENCY** shall be responsible to maintain the light pole structures and electrical components. The **AGENCY** shall replace the structure if destroyed in an accident by third parties. The **DEPARTMENT** expressly assigns its rights, interests and privileges pertaining to said **IMPROVEMENTS'** damage to the **AGENCY**, so **AGENCY** can pursue all claims and causes of actions against the third parties responsible for the damage. The **DEPARTMENT** will assist the **AGENCY** as necessary and will confirm **AGENCY'S** authorization to pursue recovery. The **AGENCY** will be responsible for all attorneys' fees and costs incurred in its recovery activities. The **AGENCY** shall not file suit in the name of the **DEPARTMENT**.

B. The **AGENCY** shall indemnify the **DEPARTMENT** for any and all costs or expenses incurred by the **DEPARTMENT** for the **AGENCY'S** failure to comply with all ADA Laws existing and as may be amended. Costs and expenses shall include the costs to make the facility ADA compliant, Attorney's fees and costs and any judgments. Adjacent sidewalk areas shall be accessible at all times. If sidewalk closures are needed, alternate routes shall be clearly identified, and missing sidewalk shall be restored either with permanent or temporary materials at the end of each workday.

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

- C. All **IMPROVEMENTS** shall at all times have a notification sign posted with the name and phone number of the **DEPARTMENT** within the **AGENCY** responsible for maintenance of the **IMPROVEMENTS** so that members of the public may contact **AGENCY** regarding problems with the **IMPROVEMENTS**. The **AGENCY** shall promptly respond and correct all complaints regarding maintenance. The **IMPROVEMENTS** to be constructed with this project shall not contain advertising. Nor shall advertising be placed upon them by any party in the future.
- D. It is understood and agreed by the parties that upon "final acceptance" (as that term is described in the Standard Specifications for Roadway and Bridge Construction, as amended by contract documents section 5-11) by the **DEPARTMENT** of the Project and Notice thereof to the **AGENCY**, the **AGENCY** shall be responsible for maintenance of the Project in accordance with the following Federally and State accepted standards (current editions at the time of execution of this **AGREEMENT** and any amendments hereafter) and all costs related thereto: (a) FDOT Design Manual (FDM), (b) Florida Green Book, (c) Standard Specifications for Roadway and Bridge Construction, (d) FDOT Standard Plans for Roadway Construction, (e) Manual on Uniform Traffic Control Devices (MUTCD), and (f) all other applicable local, state, or federal laws, rules, resolutions, or ordinances, and FDOT procedures. In the event of a conflict between documents, standards, and procedures the more stringent shall apply.
- E. Any work impacting traffic flow along SR 5 must be coordinated with the **DEPARTMENT**. Lane closures must be submitted for approval in accordance with **DEPARTMENT** procedures and policies and will meet the goals established in the **DEPARTMENT's** Open Roads Policy.

4. NOTICE OF MAINTENANCE DEFICIENCIES

- A. If, at any time while the terms of this **AGREEMENT** are in effect, it shall come to the attention of the **DEPARTMENT** that the **AGENCY's** responsibility as established herein or a part thereof is not being properly accomplished pursuant to the terms of this **AGREEMENT**, the **DEPARTMENT** may issue a written notice, that a deficiency or deficiencies exist(s), by sending a certified letter to the **AGENCY**, in care of the **VILLAGE OF NORTH PALM BEACH CITY MAYOR**, to place the **AGENCY** on notice regarding its maintenance deficiencies. Thereafter, the **AGENCY** shall have a period of sixty (60) days within which to correct the cited deficiency or deficiencies. If said deficiencies are not corrected within the time period, the **DEPARTMENT** may, at its option, proceed under one or more or a combination of the following items:

- 1) The **DEPARTMENT** may repair any item or a number of items. Corrective actions will be performed with the **DEPARTMENT** and/or its independent contractor's materials, equipment, and personnel. The actual cost for such work will be charged to the **AGENCY**.
- 2) The **DEPARTMENT** may remove or replace any item or number of items with the standard **DEPARTMENT** item. Corrective actions will be performed with the

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

DEPARTMENT and/or its independent contractor's materials, equipment, and personnel. The actual cost for such work will be charged to the **AGENCY**.

- 3) If there is no standard equivalent item or if in the **DEPARTMENT's** discretion the item is not necessary for the operations of the roadway, the **DEPARTMENT** may remove the item in its entirety and restore the area to a condition acceptable to the **DEPARTMENT**. Corrective actions will be performed with the **DEPARTMENT** and/or its independent contractor's materials, equipment, and personnel. The actual cost for such work will be charged to the **AGENCY**.
- 4) At the discretion of the **DEPARTMENT**, terminate the **AGREEMENT** in accordance with Paragraph 7 of this **AGREEMENT** and remove, by the **DEPARTMENT** or its Contractor's personnel, all the **IMPROVEMENTS** installed under this **AGREEMENT** and charge the **AGENCY** the reasonable cost of such removal.

5. FUTURE DEPARTMENT IMPROVEMENTS

It is understood between the parties hereto that the **IMPROVEMENTS** covered by this **AGREEMENT** may be removed, relocated, or adjusted at any time in the future as determined to be necessary by the **DEPARTMENT** in order that the adjacent state road be widened, altered, or otherwise changed to meet with future criteria or planning of the **DEPARTMENT**.

6. FUTURE AGENCY IMPROVEMENTS

The **AGENCY** may construct additional **IMPROVEMENTS** within the limits of the rights of ways identified as a result of this document subject to the following conditions:

- 1) Plans for any new **IMPROVEMENTS** shall be subject to approval by the **DEPARTMENT**. The **AGENCY** shall not change or deviate from said plans without written approval by the **DEPARTMENT**.
- 2) The **AGENCY** shall procure a permit and/ or Construction **AGREEMENT** from the **DEPARTMENT**, as appropriate.
- 3) All **IMPROVEMENTS** shall be developed and implemented in accordance with appropriate state safety and roadway design standards.

- 4) The **AGENCY** agrees to comply with the requirements of this **AGREEMENT** regarding any additional **IMPROVEMENTS** installed at no cost to the **DEPARTMENT**.

7. AGREEMENT TERMINATION

This **AGREEMENT** may be terminated under anyone (1) of the following conditions:

- 1) By the **DEPARTMENT**, if the **AGENCY** fails to perform its duties under this **AGREEMENT**, following ten (10) days written notice. The **AGENCY** shall reimburse

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

the **DEPARTMENT** for any expenditures for the installation of said **IMPROVEMENTS** and the cost to remove and or replace said improvement with the standard improvement or remove in its entirety.

2) By the **DEPARTMENT**, for refusal by the **AGENCY** to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the **AGENCY** in conjunction with this **AGREEMENT**.

3) Only if mutually agreed to by both parties with a six (6) month written notice.

8. AGREEMENT TERM

The term of this **AGREEMENT** commences upon execution by all parties. The term of this **AGREEMENT** shall remain in effect for as long as the **IMPROVEMENTS** shall exist.

9. LIABILITY AND INSURANCE REQUIREMENTS

A. With respect to any of the **AGENCY'S** agents, consultants, sub-consultants, contractors, and/or sub-contractors, such party in any contract for the **IMPROVEMENTS** shall agree to indemnify, defend, save and hold harmless the **DEPARTMENT** from all claims, demands, liabilities, and suits of any nature arising out of, because of or due to any intentional and/or negligent act or occurrence, omission or commission of such agents, consultants, sub consultants, contractors and/or subcontractors. The **AGENCY** shall provide to the **DEPARTMENT** written evidence of the foregoing upon the request of the **DEPARTMENT**. It is specifically understood and agreed that this indemnification clause does not cover or indemnify the **DEPARTMENT** for its own negligence.

B. In the event that **AGENCY** contracts with a third party to provide the services set forth herein, any contract with such third party shall include the following provisions:

1) **AGENCY'S** contractor shall at all times during the term of this **AGREEMENT** keep and maintain in full force and effect, at contractor's sole cost and expense, Comprehensive General Liability with minimum limits of \$1,000,000.00 per occurrence, combined single limit for Bodily Injury Liability and Property Damage Liability and Worker's Compensation insurance with minimum limits of \$500,000.00 per liability. Coverage must be afforded on a form no more restrictive than the latest ~~version~~ edition of the Comprehensive General Liability and Worker's Compensation policy without restrictive endorsements, as filed by the Insurance Services Office and shall name the **DEPARTMENT** as an additional insured.

2) **AGENCY'S** contractor shall furnish **AGENCY** with Certificates of Insurance of Endorsements evidencing the insurance coverages specified herein prior to the beginning performance of work under this **AGREEMENT**.

3) Coverage is not to cease and is to remain in full force and effect (subject to cancellation notice) until all performance required of **AGENCY'S** contractor is completed. All policies must be endorsed to provide the **DEPARTMENT** with at

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SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

least thirty (30) days' notice of cancellation and or/or restriction. If any of the insurance coverages will expire prior to the completion of work, copies of renewal policies shall be furnished at least (30) days prior to the date of expiration.

10. E-VERIFY REQUIREMENTS

The **AGENCY** shall:

- 1) Utilize the U.S. DEPARTMENT of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the **AGENCY** for the work performed under this **AGREEMENT**; and
- 2) Expressly require any contractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. DEPARTMENT of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.

11. ENTIRE AGREEMENT

This writing embodies the entire Agreement and understanding between the parties hereto and there are no other Agreements and understanding, oral or written, with reference to the subject matter hereof that are not merged herein and superseded hereby except the Local Funded Agreement(s) and State Highway Lighting Maintenance and Compensation Agreement(s) signed between the parties, as amended, as to all other **IMPROVEMENTS** not specifically mentioned in this Agreement. The streetlights installed under this project will be compensated as streetlights under the State Highway Lighting Maintenance and Compensation Agreement. If the **DEPARTMENT** and **AGENCY** fail to agree on the annual lump sum amount to be paid under the State Highway Lighting Maintenance and Compensation Agreement, this Agreement shall supersede that Agreement and the **AGENCY** agrees to maintain the lights solely under this Agreement.

12. EXPENDITURE OF MONEY

The **DEPARTMENT**, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The **DEPARTMENT** shall require a statement from the Comptroller of the **DEPARTMENT** that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding one (1) year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the **DEPARTMENT** which are for an amount in excess of TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) and which have a term for a period of more than one year.

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

13. DISPUTES

The **DEPARTMENT'S** District Secretary shall decide all questions, difficulties, and disputes of any nature whatsoever that may arise under or by reason of this **AGREEMENT**, the prosecution or fulfillment of the service hereunder and the character, quality, amount and value thereof; and his decision upon all claims, questions and disputes shall be final and conclusive upon the parties hereto.

14. ASSIGNMENT

This **AGREEMENT** may not be assigned or transferred by the **AGENCY** in whole or part without the consent of the **DEPARTMENT**.

15. LAWS GOVERNING

This **AGREEMENT** shall be governed by and construed in accordance with the laws of the State of Florida. In the event of a conflict between any portion of the contract and Florida law, the laws of Florida shall prevail. Venue with respect to judicial proceedings arising out of this **AGREEMENT** shall be in Broward County, Florida.

16. NOTICES

All notices given or required under this **AGREEMENT** shall be in writing and either personally delivered with receipt acknowledgement or sent by certified mail, return receipt requested. All notices shall be sent to the following addresses.

If to the **DEPARTMENT**:

State of Florida Department of Transportation
Attention: District Maintenance Engineer
3400 West Commercial Blvd
Ft. Lauderdale, FL 33309-3421

AGENCY:

Village Of North Palm Beach
Attention: City Mayor

17. LIST OF EXHIBITS

- Exhibit A: Project Location, Description and Aerial
- Exhibit B: Lighting Plans
- Exhibit C: Maintenance Plan Requirements

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SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first above written.

AGENCY:

Village Of North Palm Beach, a municipal Corporation of the State of Florida:

By: _____ Date: _____
City Manager / Mayor

Print Name: _____

ATTEST:

By: _____ Date: _____
Clerk

Print Name: _____

Approved as to Form:

By: _____ Date: _____
City Attorney

Print Name: _____

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SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first above written.

DEPARTMENT:

STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

Sign: _____
Director of Operations

Print Name: Paul A. Lampley

Date: _____

Approval as to Form:

Sign: _____
District General Counsel

Print Name: Dawn Raduano

Date: _____

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SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

EXHIBIT A

PROJECT LOCATION, DESCRIPTION AND AERIAL

I. Location:

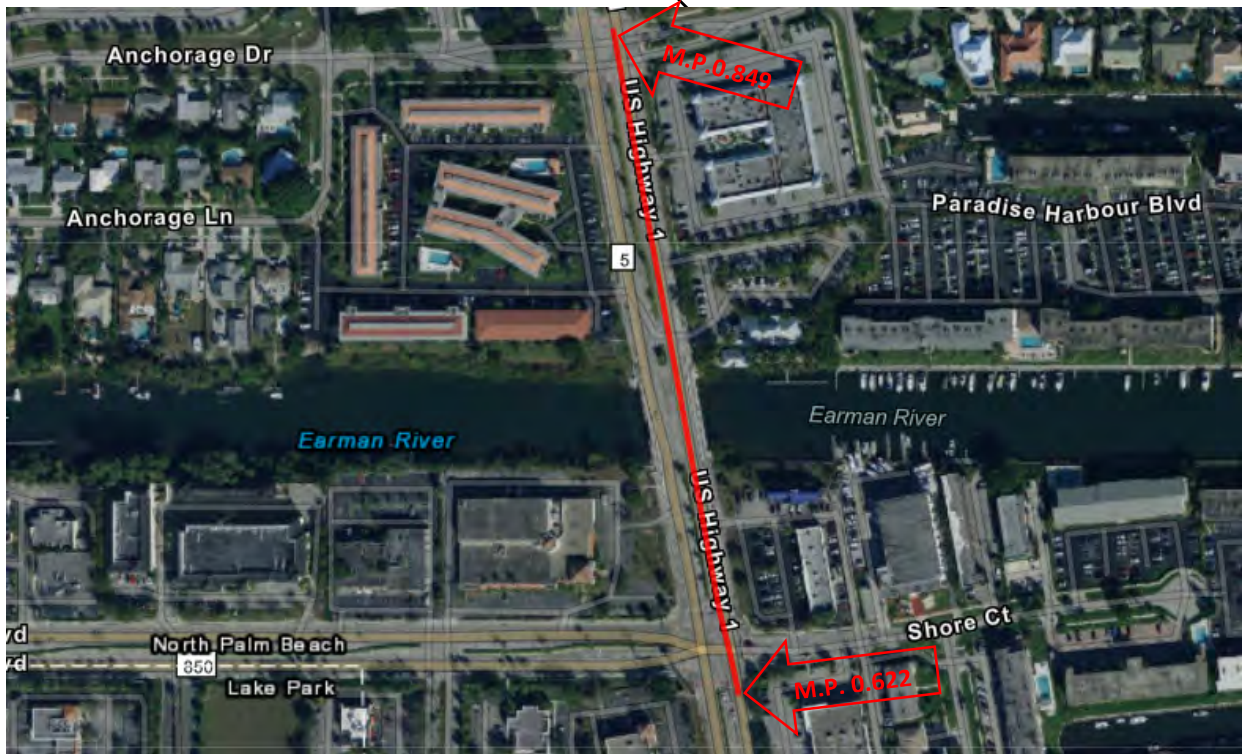
The **IMPROVEMENTS** associated with this **AGREEMENT** are located in the Village of North Palm Beach, in Palm Beach County, Florida along State Road 5 beginning M.P. 0.622 to M.P. 0.849.

II. Description of Work:

Project Number **442891-1-52-01** to include decorative color coated painted light poles with Light-emitting Diode (LED) fixtures, standard aluminum light poles with LED fixtures, utility conflict poles with LED fixtures, and lighting retrofit of existing high pressure sodium lighting fixtures to LED fixtures, illuminated "The Village of North Palm Beach" logo signs.

It will be the responsibility of the **AGENCY** to maintain the **IMPROVEMENTS** described in this **AGREEMENT**.

III. Aerial



SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

EXHIBIT B

LIGHTING PLANS

Lighting Plans prepared by Gordon D. Ziecina, P.E., dated January 13th, 2022, as approved by the **DEPARTMENT**.

LIGHTING PLANS (attached)

Sheets Included:

PDF Page Number (#)	Plan Sheet (#)	Sheet(s) Description
13	L-1	KEY SHEET
14	L-2	TABULATION OF QUANTITIES
15	L-3	GENERAL NOTES
16	L-4	POLE DATA AND LEGEND
17 - 19	L-5 thru L-7	LIGHTING PLAN
20 - 23	L-8 thru L-11	LIGHTING DETAIL SHEET
24 - 25	L-12 thru L-13	SERVICE POINT DETAIL

[The remainder of this page intentionally left blank.]

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STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

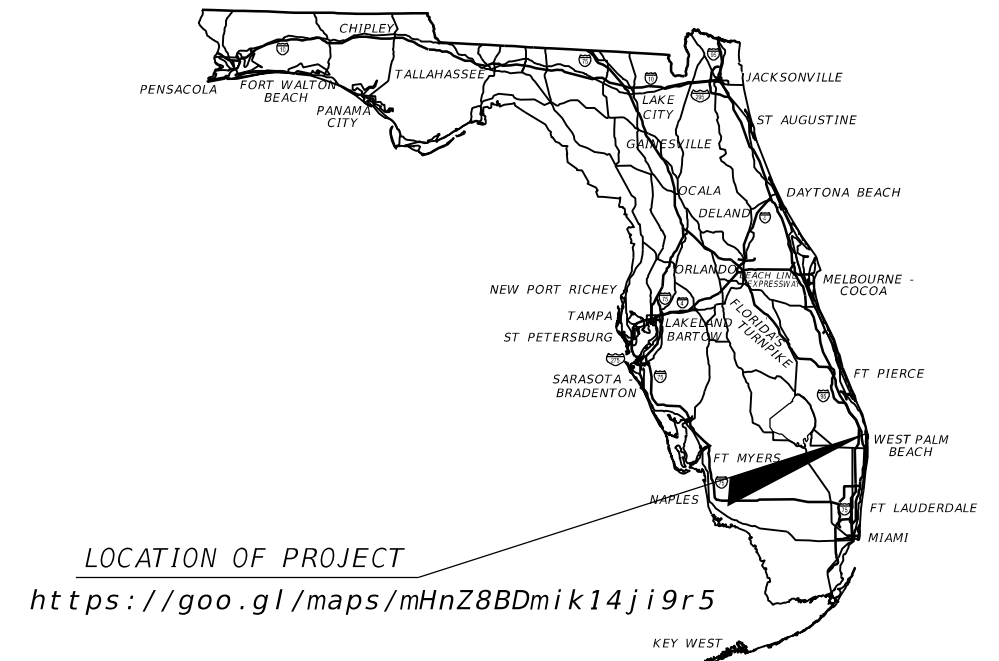
CONTRACT PLANS

FINANCIAL PROJECT ID 442891-1-52-01
(FEDERAL FUNDS)

PALM BEACH COUNTY (93040)

SR-5/US-1 OVER EARMAN RIVER (C-17) BRIDGE 930003

LIGHTING PLANS

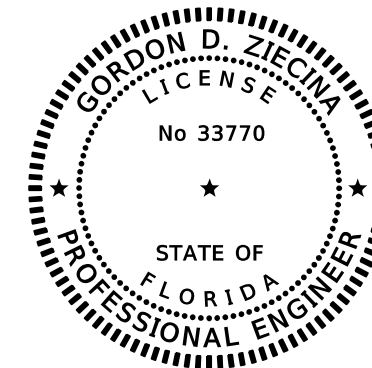


INDEX OF LIGHTING PLANS

SHEET NO.	SHEET DESCRIPTION
L-1	KEY SHEET
L-2	TABULATION OF QUANTITIES
L-3	GENERAL NOTES
L-4	POLE DATA AND LEGEND
L-5 thru L-7	LIGHTING PLAN
L-8 thru L-11	LIGHTING DETAIL SHEET
L-12 thru L-13	SERVICE POINT DETAIL

* GL-1 thru GL-2 REPORT OF CORE BORINGS

* These sheets are included in the Index of Lighting Plans only to indicate that it is part of the Lighting Plans. This sheet is contained in a separate digitally signed and sealed document.



THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY:

ON THE DATE ADJACENT TO THE SEAL
PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

**LIGHTING PLAN
ENGINEER OF RECORD**

Gordon D. Ziecina, P.E.
P.E. NO.: 33770
2041 Vista Parkway, Suite 101
West Palm Beach, FL 33411
Phone: (561) 253-9550
CONTRACT NO.: C9V86
VENDOR NO.: 043682340.001

**FDOT PROJECT MANAGER:
BING WANG, P.E.**

**BIDDABILITY SUBMITTAL
FEBRUARY, 2022.**

CONSTRUCTION CONTRACT NO.	FISCAL YEAR	SHEET NO.
TBD	23	L-1

FPL CONTRACTOR TABULATION OF QUANTITIES

DESCRIPTION	UNIT	SHEET NUMBERS										TOTAL THIS SHEET		GRAND TOTAL	
		L-5		L-6		L-7		L-8		L-9		PLAN	FINAL	PLAN	FINAL
		PLAN	FINAL	PLAN	FINAL	PLAN	FINAL	PLAN	FINAL	PLAN	FINAL				
CONDUIT, FURNISH & INSTALL, OPEN TRENCH	LF	75		208		67						350		350	
CONDUIT, FURNISH & INSTALL, DIRECTIONAL BORE	LF	198		475		130						803		803	
PULL & SPLICE BOX, F&I, 13" x 24"	EA														
LUMINAIRE & BRACKET ARM, MOUNTED ON FPL TRANSMISSION POLE	EA			3		1						4		4	
LUMINAIRE ONLY INSTALL ON DECORATIVE POLES INSTALLED BY FDOT CONTRACTOR	EA			3								3		3	
LIGHTING CONDUCTORS, F&I, NO 1/0 TPX	LF	273		1024		329						1626		1626	
POLE CABLE DISTRIBUTION SYSTEM, CONVENTIONAL FURNISH & INSTALL	EA	2		4		1						7		7	
LIGHT POLE COMPLETE- SPECIAL DESIGN, F&I, SINGLE ARM SHOULDER MOUNT, CONCRETE, 30'	EA	2		4		1						7		7	

FDOT CONTRACTOR TABULATION OF QUANTITIES

PAY ITEM NO.	DESCRIPTION	UNIT	SHEET NUMBERS										TOTAL THIS SHEET		GRAND TOTAL		
			L-5		L-6		L-7		L-8		L-9		PLAN	FINAL	PLAN	FINAL	
			PLAN	FINAL	PLAN	FINAL	PLAN	FINAL	PLAN	FINAL	PLAN	FINAL					
630 2 15	CONDUIT, FURNISH & INSTALL, BRIDGE MOUNT	LF			176				40		40			256		256	
635 2 11	PULL AND SPLICE BOXES, F&I, 13" X 24"	EA			4		1							5		5	
635 3 12	JUNCTION BOX, F&I, MOUNTED	EA			2			2		2				6		6	
639 3 11	ELECTRICAL SERVICE DISCONNECT, F&I, POLE MOUNT	EA			1		1							2		2	
641 2 12	PRESTRESSED CONCRETE POLE, F&I, TYPE P-11 SERVICE POLE	EA			1		1							2		2	
700 5 40	INTERNALLY ILLUMINATED SIGN, INSTALL ONLY, FURNISHED BY VILLAGE OF NORTH PALM BEACH	EA							2		2			4		4	
715 1 15	LIGHTING CONDUCTORS, F&I, NO. 1/0 TPX	LF			176									176		176	
715 1 60	LIGHTING CONDUCTORS, REMOVE & DISPOSE, CONTRACTOR OWNS	LF	112		680		280							1072		1072	
715 4 50	LIGHT POLE COMPLETE, INSTALL ONLY, DECORATIVE CONCRETE POLE 30' MOUNTING HEIGHT	EA			1									1		1	
715 4 70	LIGHT POLE COMPLETE, REMOVE POLE AND FOUNDATION	EA	1		5		2							8		8	
715 7 11	LOAD CENTER, F&I, SECONDARY VOLTAGE	AS			1		1							2		2	
715 500 1	POLE CABLE DISTRIBUTION SYSTEM, CONVENTIONAL	EA			3									3		3	
715 535 130	LIGHT POLE COMPLETE - DECORATIVE BRIDGE MOUNTED POLE, INSTALL ONLY, SINGLE ARM - ALUMINUM 30'	EA			2									2		2	

ALLOCATION OF WORK BETWEEN FPL CONTRACTOR AND FDOT CONTRACTOR:

FPL CONTRACTOR:
 THE FPL CONTRACTOR SHALL PERFORM ALL WORK SHOWN IN THESE PLANS EXCEPT FOR THE INSTALLATION OF THE TWO BRIDGE MOUNTED LIGHT POLES AT STA. 274+25 60' RT, 274+25 61' LT, THE DECORATIVE CONCRETE POLE AT STA. 275+41 46' RT. THE BRIDGE MOUNTED CONDUIT, BRIDGE MOUNTED JUNCTION BOXES, THE TWO GROUND MOUNTED LOAD CENTERS, AND THE REMOVAL ITEMS. AFTER FDOT CONTRACTOR INSTALLS THE BRIDGE MOUNTED LIGHT POLES, AND THE DECORATIVE CONCRETE LIGHT POLE, THE FPL CONTRACTOR WILL INSTALL THE DECORATIVE LIGHT FIXTURES, COMPLETE THE ELECTRICAL WIRING, AND VERIFY THE LIGHT FIXTURES ARE FUNCTIONING PROPERLY.

FDOT CONTRACTOR:
 THE FDOT CONTRACTOR SHALL INSTALL THE TWO BRIDGE MOUNTED LIGHT POLES AT STA. 274+25 60' RT, 274+25 61' LT, THE DECORATIVE CONCRETE POLE AT STA. 275+41 46' RT, INSTALL ALL BRIDGE MOUNTED JUNCTION BOXES, BRIDGE MOUNTED CONDUIT WITH CONDUCTORS, THE TWO GROUND MOUNTED LOAD CENTERS, THE NPB VILLAGE LOGO SIGNS, REMOVE THE EXISTING LIGHT POLES (715-4-70), AND THE EXISTING LIGHTING CONDUCTORS (715-1-60). ALL INCIDENTAL ITEMS ASSOCIATED WITH THE EXISTING LIGHT POLES (I.E. PULL BOXES ETC.) WILL BE REMOVED AND DISPOSED OF BY THE FDOT CONTRACTOR. EXCEPT THE LUMINAIRES AS NOTED IN THE LIGHT POLE REMOVAL PAY ITEM NOTE.

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 14 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			TABULATION OF QUANTITIES	SHEET NO.
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 5	PALM BEACH	442891-1-52-01		

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

LIGHTING NOTES

1. PRIOR TO ANY EQUIPMENT ORDER, THE CONTRACTOR SHALL SUBMIT TO THE ENGINEER FOR APPROVAL, EQUIPMENT SPECIFICATION OR DESIGN DATA FOR ALL MATERIAL PROPOSED FOR THE PROJECT AND INCLUDES:

- A) CONNECTION HARDWARE FOR CONDUIT, ELBOW SWEEPS, ETC.
- B) LUMINAIRE CUT SHEETS,
- C) LOAD CENTER EQUIPMENT
- D) CONDUCTORS

2. CONTACT SUNSHINE ONE-CALL AS REQUIRED BY CHAPTER 556 OF THE FLORIDA STATUES PRIOR TO EXCAVATION OR DEMOLITION OPERATIONS.

3. THE LOCATION OF THE LUMINAIRES, CONDUITS, AND JUNCTION BOXES ARE DIAGRAMMATIC ONLY AND MAY BE SHIFTED BY THE CONTRACTOR WITH THE APPROVAL OF THE ENGINEER TO ACCOMMODATE FIELD CONDITIONS AND EXISTING UTILITY LOCATIONS.

4. ALL ELECTRICAL WORK SHALL MEET ALL REQUIREMENTS OF THE LATEST EDITIONS OF THE NATIONAL ELECTRIC CODE, THE NATIONAL ELECTRICAL SAFETY CODE AND FDOT STANDARD SPECIFICATIONS.

5. NOTIFY TREVOR BUYS (561-267-5266) WITH FPL AT LEAST 48 HOURS PRIOR TO ANY INSTALLATION THAT IS WITHIN 10' OF ENERGIZED ELECTRICAL CONDUCTORS. FPL, AT ITS OPTION, MAY ASSIST IN TAKING SAFETY PRECAUTIONS AS NECESSARY, EXERCISE EXTREME CAUTION AT ALL TIMES IN PERFORMANCE OF WORK AROUND PRIMARY HIGH VOLTAGE COMPONENTS.

6. PULLING INSTRUCTIONS: CONNECT PULLING DEVICES TO COPPER WIRE AND NOT TO JACKET AND MEET MANUFACTURER'S REQUIREMENTS, USE PULLING COMPOUND PER MANUFACTURER'S REQUIREMENTS. ALL BENDS SHALL BE NOT LESS THEN RECOMMENDED BY N.E.C. OR N.E.S.C. FOR CABLE USED.

LIGHTING PAY ITEM FOOTNOTES:

PAY ITEM 630-2-15:
ALL CONDUITS SHALL BE 1 RUN - 2" UNLESS OTHERWISE NOTED ON PLANS.

PAY ITEM NUMBER 715-1-15 (LIGHTING CONDUCTORS): ARE QUANTIFIED AS POINT TO POINT PLAN DISTANCE FOR FDOT CONTRACTOR ONLY. FPL CONTRACTOR TO INSTALL SUFFICIENT LENGTH OF #1/0 TPX CONDUCTOR OVERHEAD AND IN CONDUIT TO COMPLETE LIGHTING CIRCUITS A & B FOR ALL LIGHTING FIXTURES.

PAY ITEM 715-4-70: PAYMENT INCLUDES REMOVAL OF DIRECT BURIAL LIGHTING POLES, FIXTURE MOUNTING ARMS, LUMINAIRES, AS WELL AS ALL INCIDENTAL ITEMS ASSOCIATED WITH THE LIGHT POLES (I.E. PULL BOXES, CONDUIT WIRING, ETC). THIS PAY ITEM INCLUDES THE RESTORATION OF THE AREA OF THE REMOVED LIGHTING POLE TO MATCH EXISTING CONDITIONS.

CONTRACTOR IS TO DELIVER THE LUMINAIRES TO THE VILLAGE OF NORTH PALM BEACH. ALL OTHER REMOVAL ITEMS SHALL BE DISPOSED OF BY THE CONTRACTOR.

LUMINAIRES DELIVERED TO:

MR. KEN HERN
ASSISTANT PUBLIC WORKS DIRECTOR/VILLAGE OF NORTH PALM BEACH
PH NO. 561-641-3443
645 PROSEPERITY FARMS ROAD
NORTH PALM BEACH 33408

PAY ITEM 715-7-11 1AS
FPL CONTRACTOR TO FURNISH AND INSTALL POWER SERVICE POINT AS SHOWN ON PLANS.
FDOT CONTRACTOR TO FURNISH AND INSTALL LIGHTING LOAD CENTER WITHIN FDOT ROADWAY AS SHOWN ON PLANS.

PAY ITEM 715-535-130: FDOT CONTRACTOR TO INSTALL BRIDGE MOUNTED POLES, ELECTRICAL WIRING, AND FIXTURE ARMS ONLY.

LOAD CENTER "A"
120 V, SINGLE PHASE TO NEUTRAL, 3 WIRE
STA. 273+05 RT

LOAD CENTER AND CIRCUIT DESIGNATION	MAIN & CIRCUIT BREAKER SIZES	TOTAL CONNECTED LOAD (AMPS)	TOTAL DEMAND LOAD (AMPS)	OVERCURRENT DESIGN LOAD (KVA)
LOAD CENTER "A"	100 AMPS 2P (MAIN)	15.34	19.18	2.30
A-1	40 AMPS 2P (BRANCH)	15.34	19.18	
SPARE	40 AMPS 2P (SPARE)			

PROP LOAD CENTER "B"
120 V, SINGLE PHASE TO NEUTRAL, 3 WIRE
STA. 280+71 LT

LOAD CENTER AND CIRCUIT DESIGNATION	MAIN & CIRCUIT BREAKER SIZES	TOTAL CONNECTED LOAD (AMPS)	TOTAL DEMAND LOAD (AMPS)	OVERCURRENT DESIGN LOAD (KVA)
LOAD CENTER "B"	100 AMPS 2P (MAIN)	19.78	24.73	2.97
B-1	40 AMPS 2P (BRANCH)	4.44	5.55	
B-2	40 AMPS 2P (BRANCH)	15.34	19.18	
SPARE	40 AMPS 2P (SPARE)			

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DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
						SR 5	PALM BEACH		442891-1-52-01

LIGHTING ILLUMINATION CRITERIA

AVERAGE INITIAL INTENSITY (HORIZONTAL FOOT CANDLES) 1.5 FOOT CANDLES
 AVERAGE INITIAL INTENSITY (VERTICAL FOOT CANDLES) 1.2 FOOT CANDLES
 UNIFORMITY RATIO AVG./MIN. 4:1 OR LESS
 MAX./MIN. 10:1 OR LESS
 DESIGN WIND SPEED 160 MPH

FPL INSTALLED POLE DATA

POLE NO.	CIRCUIT	STATION	POLE OFFSET	ARM CONFIGURATION	ARM LENGTH	ARM LOCATION	FOUNDATION	LUMINAIRE WATTAGE	NUMBER OF LUMINAIRES	MOUNTING HEIGHT	PAY ITEM
1	CKT-A-1	271+25	62' LT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
2	CKT-A-1	271+12	51' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
3	CKT-A-1	272+51	68' LT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
4	CKT-A-1	272+65	51' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
5	CKT-A-1	274+25	61' LT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL LUMINAIRE ONLY	144	1	30'	FPL TO FURNISH AND INSTALL
6	CKT-B-2	274+25	60' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL LUMINAIRE ONLY	144	1	30'	FPL TO FURNISH AND INSTALL
7	CKT-B-1	275+44	66' LT	BRACKET ARM	6'	FPL TRANSMISSION POLE	N/A	133	1	30'	FPL TO FURNISH AND INSTALL
8	CKT-B-2	275+41	46' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL LUMINAIRE ONLY	144	1	30'	FPL TO FURNISH AND INSTALL
9	CKT-B-1	277+33	70' LT	BRACKET ARM	6'	FPL TRANSMISSION POLE	N/A	133	1	30'	FPL TO FURNISH AND INSTALL
10	CKT-B-2	276+63	58' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
11	CKT-B-1	278+85	70' LT	BRACKET ARM	6'	FPL TRANSMISSION POLE	N/A	133	1	30'	FPL TO FURNISH AND INSTALL
12	CKT-B-2	278+22	49' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL
13	CKT-B-1	280+17	71' LT	BRACKET ARM	6'	FPL TRANSMISSION POLE	N/A	133	1	30'	FPL TO FURNISH AND INSTALL
14	CKT-B-2	279+71	55' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	DIRECT BURIAL	144	1	30'	FPL TO FURNISH AND INSTALL

LEGEND

LUMINAIRE SYMBOLS LABEL

A

DESCRIPTION
 144 WATTS (15375 LUMENS) LED LUMINAIRE 40K (4000 CCT) COLOR TEMPERATURE, WIRED FOR 120 VOLT OPERATION. DESIGNED FOR TYPE III DISTRIBUTION. SYMBOL CONSISTS OF NEW DIRECT BURIAL, DECORATIVE LIGHT POLE AND DECORATIVE LUMINAIRE. LIGHTING PHOTOMETRICS BASED ON MPL2 MEMPHIS UTILITY TEARDROP LED ES2-P355-40K-MVOLT-TG3.

B

133 WATTS (15627 LUMENS) LED LUMINAIRE 3K (3000 CCT) COLOR TEMPERATURE, WIRED FOR 120 VOLT OPERATION. DESIGNED FOR TYPE III DISTRIBUTION. SYMBOL CONSISTS OF ATB2 FIXTURE MOUNTED ON EXISTING FPL TRANSMISSION POLE WITH 6' MOUNTING ARM. PHOTOMETRICS BASED ON ATB2_P40B_MVOLT_R4_3K_RFD323976

C

144 WATTS (15375 LUMENS) LED LUMINAIRE 40K (4000 CCT) COLOR TEMPERATURE, WIRED FOR 120 VOLT OPERATION. DESIGNED FOR TYPE III DISTRIBUTION. SYMBOL CONSISTS OF NEW BRIDGE MOUNTED LIGHT POLE AND DECORATIVE LUMINAIRE. LIGHTING PHOTOMETRICS BASED ON MPL2 MEMPHIS UTILITY TEARDROP LED ES2-P355-40K-MVOLT-TG3.

D

EXISTING POLE TO BE REMOVED

INSTALL DIRECTIONAL BORE 2" CONDUIT WITH CONDUCTORS

INSTALL BRIDGE MOUNTED 2" CONDUIT WITH CONDUCTORS

INSTALL OPEN TRENCH 2" CONDUIT WITH CONDUCTORS

PROPOSED PULL BOX

EXISTING PULL BOX

PROPOSED JUNCTION BOX

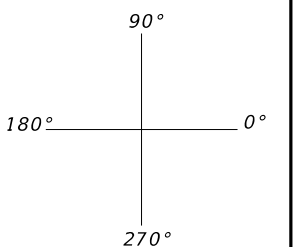
TRIPLEX ALUMINUM CONDUCTOR 600V URD CABLE

FDOT INSTALLED POLE DATA

POLE NO.	CIRCUIT	STATION	POLE OFFSET	ARM ANGLE ORIENTATION	ARM LENGTH	ARM LOCATION	FOUNDATION	LUMINAIRE WATTAGE	NUMBER OF LUMINAIRES	MOUNTING HEIGHT	PAY ITEM
5	CKT-A-1	274+25	61' LT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL BRIDGE MOUNTED POLE AND FIXTURE BRACKET ONLY	144	1	30'	715 535 130
6	CKT-B-2	274+25	60' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL BRIDGE MOUNTED POLE AND FIXTURE BRACKET ONLY	144	1	30'	715 535 130
8	CKT-B-2	275+41	46' RT	DECORATIVE BRACKET	6'	DECORATIVE POLE	INSTALL DIRECT BURIAL DECORATIVE CONCRETE POLE AND FIXTURE BRACKET ONLY.*	144	1	30'	715 4 50

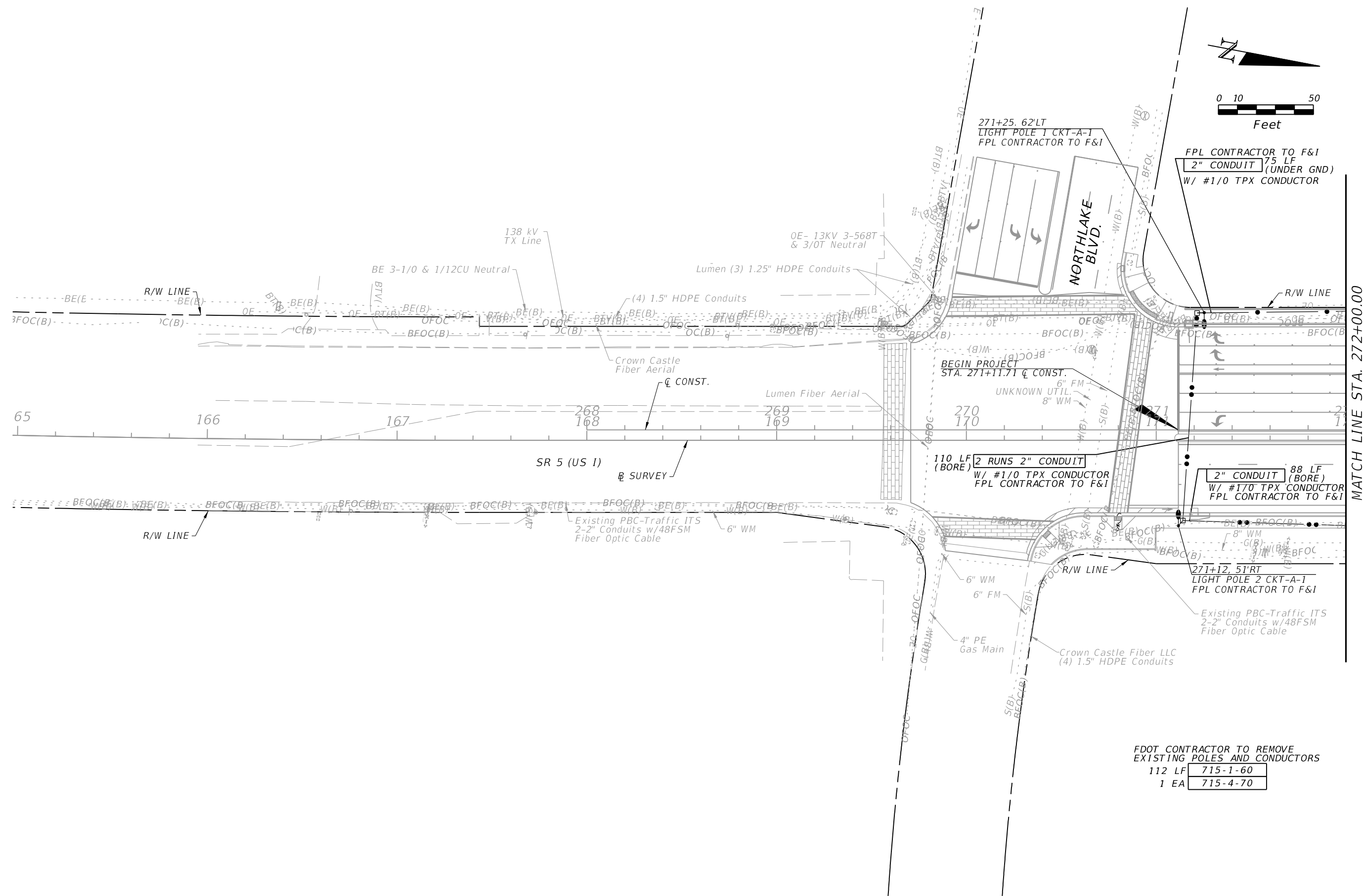
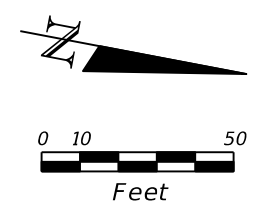
* DIRECT BURIAL DECORATIVE CONCRETE POLE TO BE INSTALLED IN ACCORDANCE WITH FDOT STANDARD PLANS INDEX 641-010

ORIENTATION DIAGRAM



REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 16 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			POLE DATA AND LEGEND	SHEET NO.
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 5	PALM BEACH	442891-1-52-01		

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MATCH LINE STA. 272+00.00

FPL CONTRACTOR TO F&I
 75 LF
 2" CONDUIT (UNDER GND)
 W/ #1/0 TPX CONDUCTOR

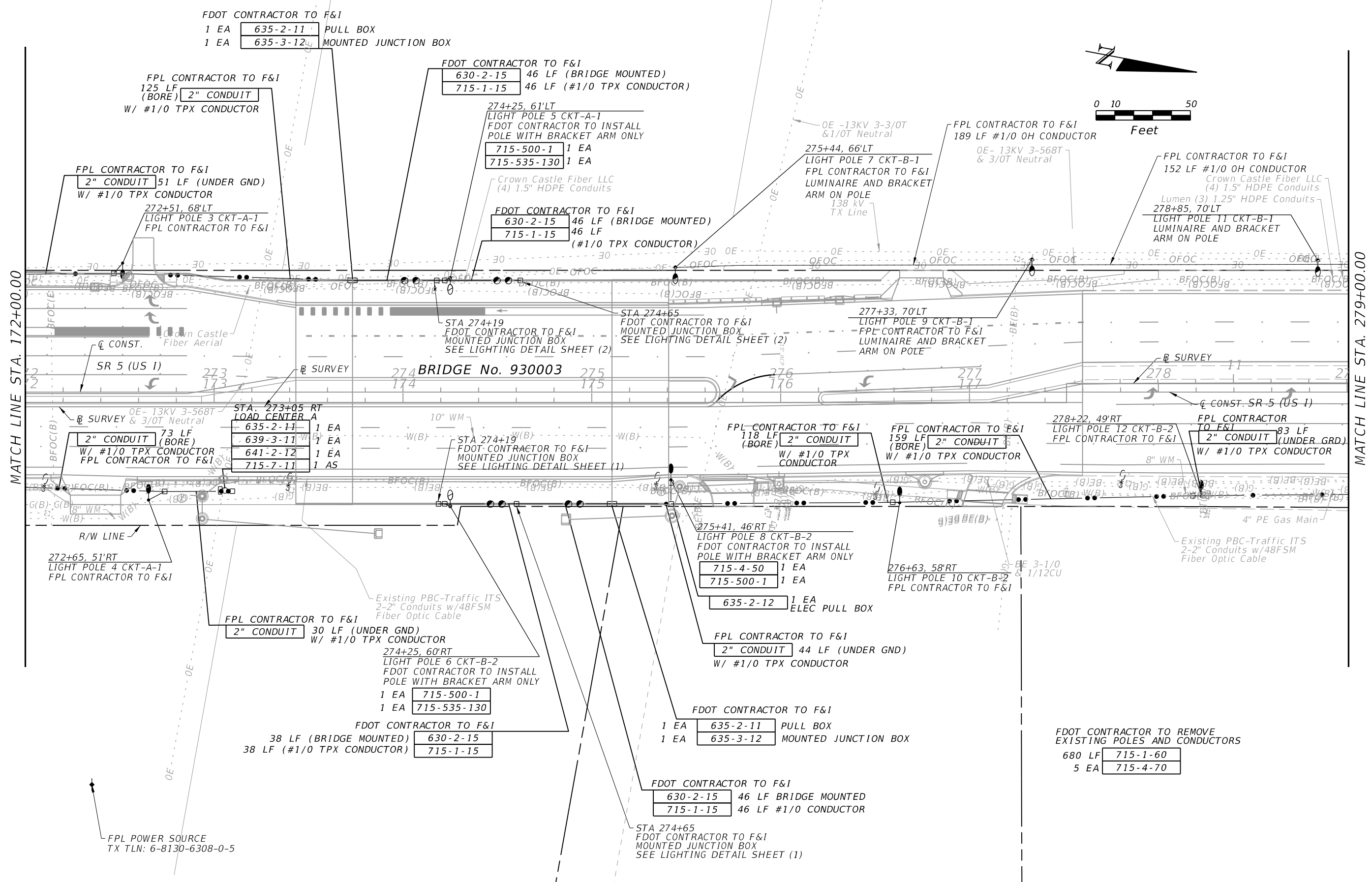
110 LF 2 RUNS 2" CONDUIT
 (BORE)
 W/ #1/0 TPX CONDUCTOR
 FPL CONTRACTOR TO F&I

2" CONDUIT 88 LF
 (BORE)
 W/ #1/0 TPX CONDUCTOR
 FPL CONTRACTOR TO F&I

FDOT CONTRACTOR TO REMOVE
 EXISTING POLES AND CONDUCTORS
 112 LF 715-1-60
 1 EA 715-4-70

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 17 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			LIGHTING PLAN	SHEET NO. L-5
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
				SR 5	PALM BEACH	442891-1-52-01			

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REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

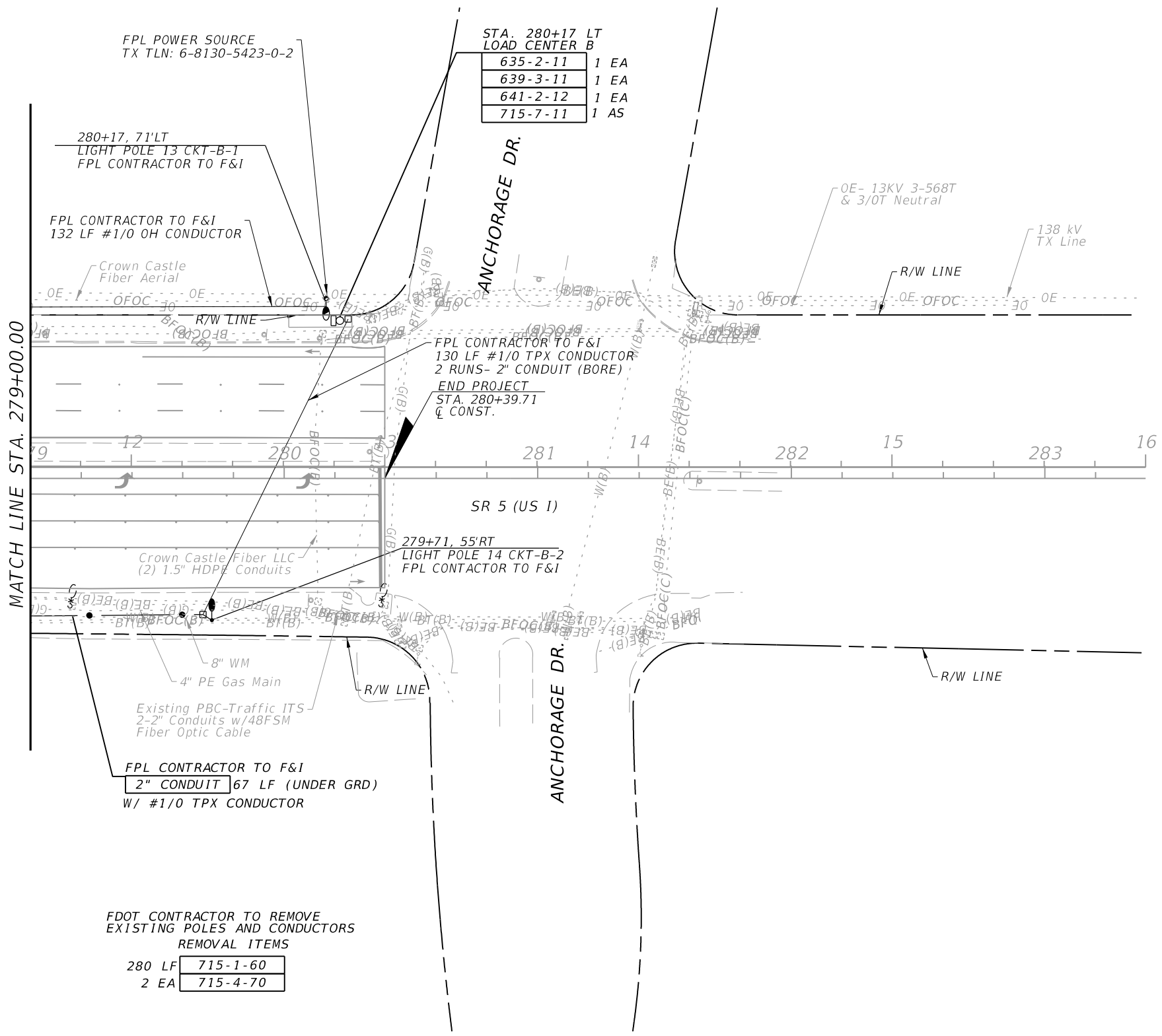
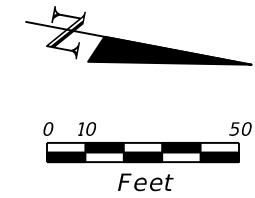
AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC
 2041 Vista Parkway, Suite 101
 West Palm Beach, FL 33411
 Phone: (561) 253-9550 18
 Gordon D. Ziecina, P.E., No. 33770

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		
ROAD NO.	COUNTY	FINANCIAL PROJECT ID
SR 5	PALM BEACH	442891-1-52-01

LIGHTING PLAN

SHEET NO.
L-6

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.



FPL POWER SOURCE
TX TLN: 6-8130-5423-0-2

280+17, 71'LT
LIGHT POLE 13 CKT-B-1
FPL CONTRACTOR TO F&I

FPL CONTRACTOR TO F&I
132 LF #1/0 OH CONDUCTOR

Crown Castle
Fiber Aerial

FPL CONTRACTOR TO F&I
130 LF #1/0 TPX CONDUCTOR
2 RUNS- 2" CONDUIT (BORE)
END PROJECT
STA. 280+39.71
¢ CONST.

0E- 13KV 3-568T
& 3/0T Neutral

138 kV
TX Line

279+71, 55'RT
LIGHT POLE 14 CKT-B-2
FPL CONTRACTOR TO F&I

Crown Castle Fiber LLC
(2) 1.5" HDPE Conduits

8" WM
4" PE Gas Main

Existing PBC-Traffic ITS
2-2" Conduits w/48FSM
Fiber Optic Cable

FPL CONTRACTOR TO F&I
2" CONDUIT 67 LF (UNDER GRD)
W/ #1/0 TPX CONDUCTOR

FDOT CONTRACTOR TO REMOVE
EXISTING POLES AND CONDUCTORS
REMOVAL ITEMS

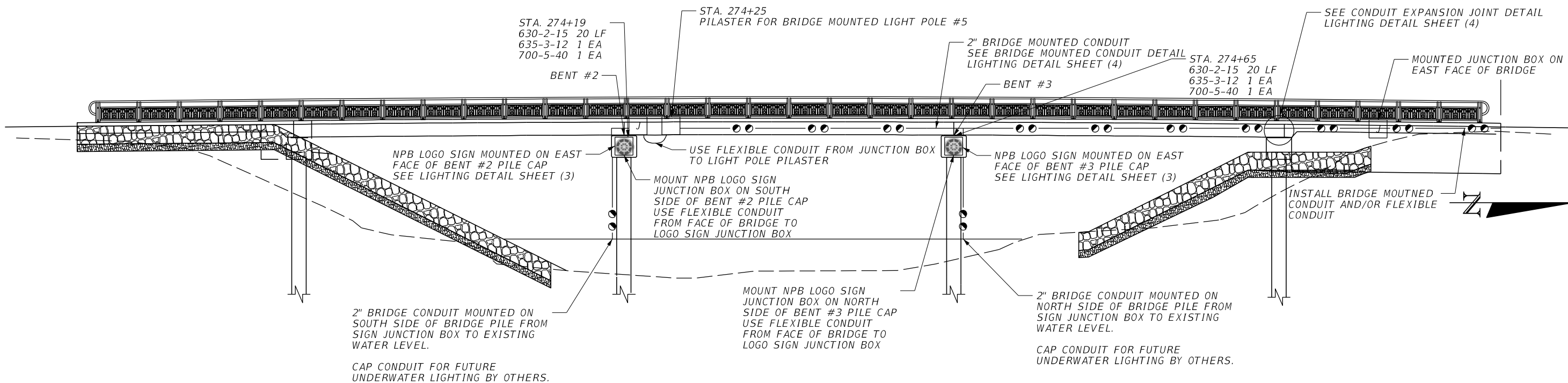
280 LF	715-1-60
2 EA	715-4-70

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 19 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			SHEET NO. L-7
DATE	DESCRIPTION	DATE	ROAD NO.		COUNTY	FINANCIAL PROJECT ID		
			SR 5		PALM BEACH	442891-1-52-01		

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VILLAGE OF NORTH PALM BEACH LOGO
TO BE INSTALLED BY FDOT CONTRACTOR



ELEVATION
EAST SIDE OF BRIDGE

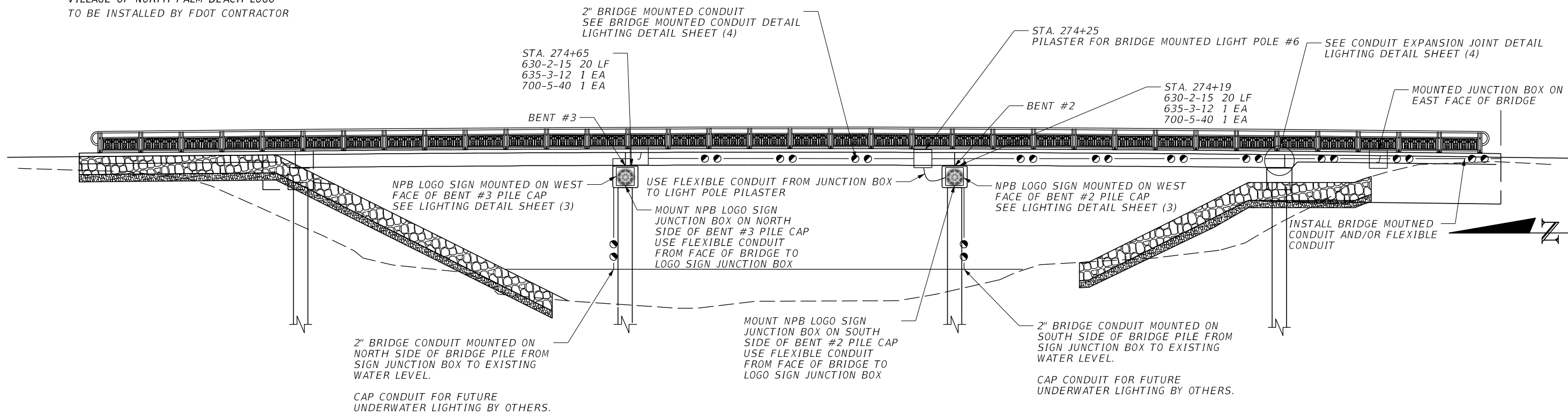
BRIDGE CONDUIT JUNCTION BOXES

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 20 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			LIGHTING DETAIL SHEET (1)	SHEET NO. L-8
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
						SR 5	PALM BEACH		442891-1-52-01

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VILLAGE OF NORTH PALM BEACH LOGO
TO BE INSTALLED BY FDOT CONTRACTOR

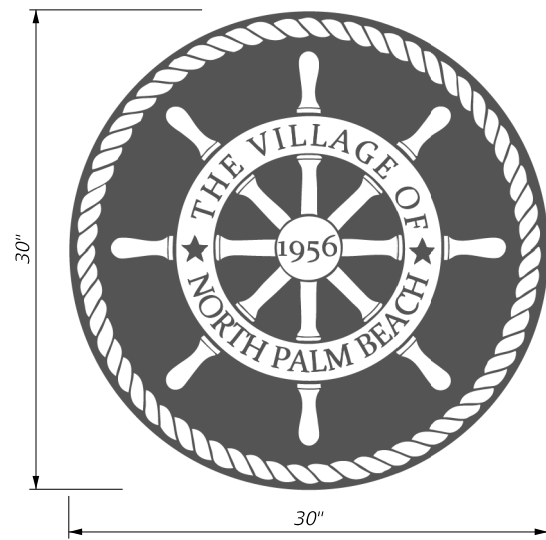


ELEVATION
WEST SIDE OF BRIDGE

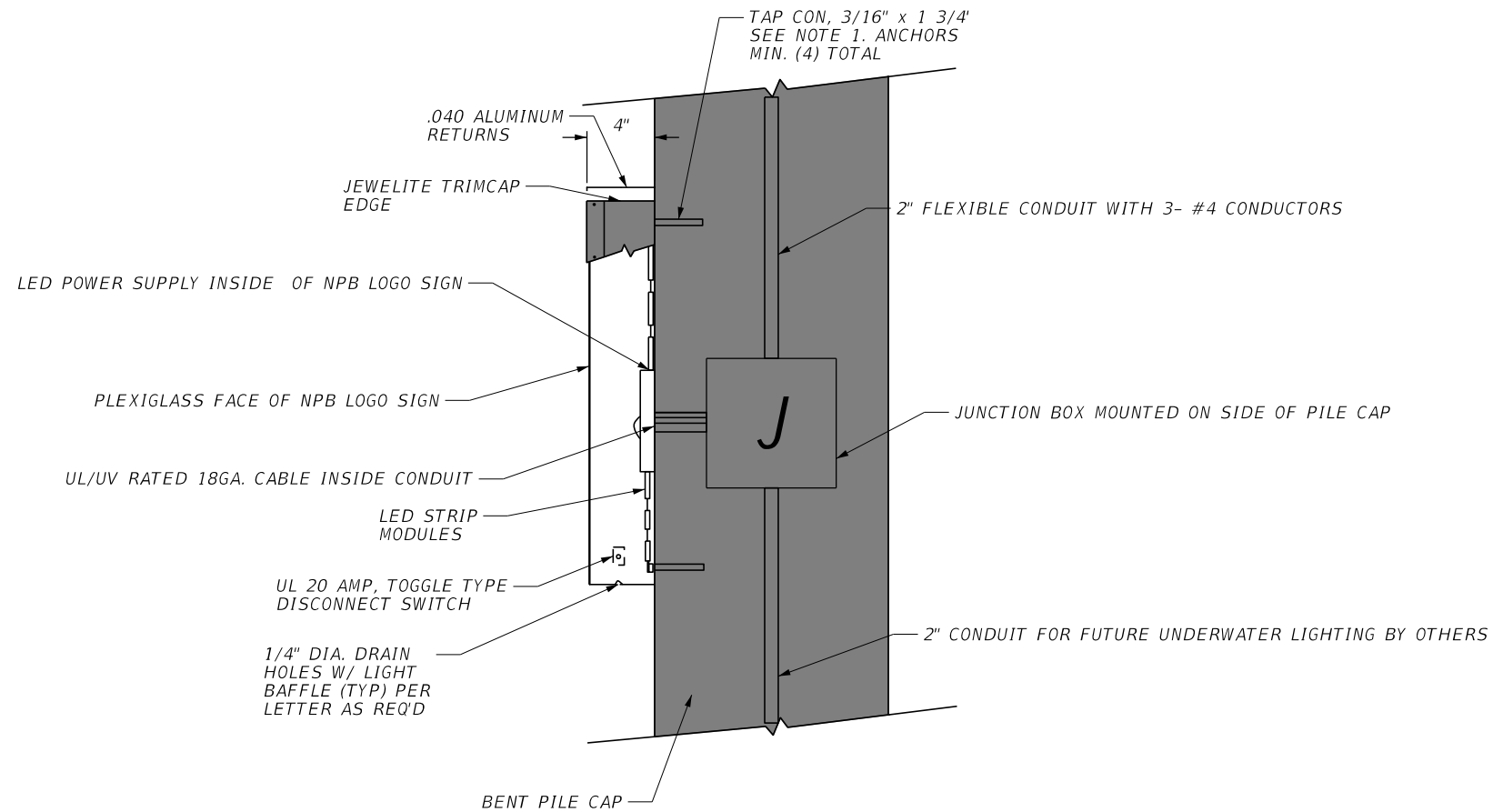
BRIDGE CONDUIT JUNCTION BOXES

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 21 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			LIGHTING DETAIL SHEET (2)	SHEET NO.
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
						SR 5	PALM BEACH		442891-1-52-01

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VILLAGE OF NORTH PALM BEACH LOGO

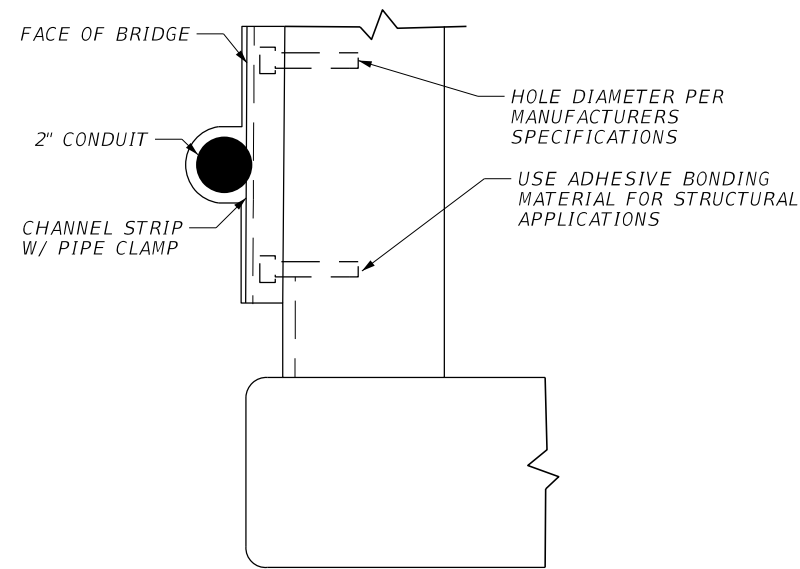


NOTES:

- USE ADHESIVE BONDED ANCHOR SYSTEMS IN ACCORDANCE WITH FDOT STRUCTURES MANUAL, VOLUME 1, SECTION 1.6

LOGO SIGN ATTACHMENT DETAIL

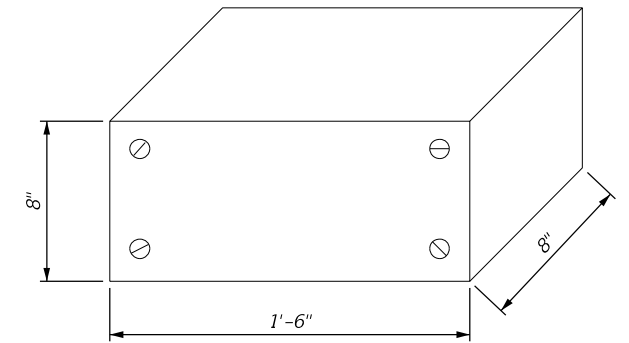
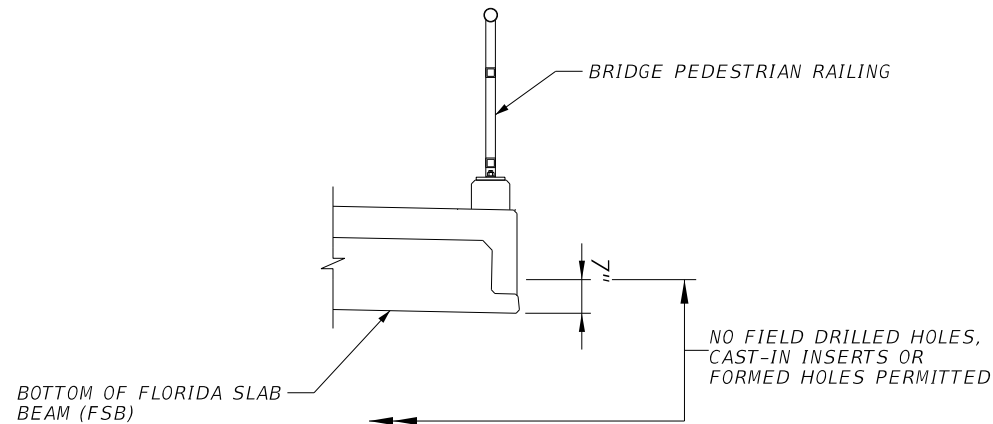
REVISIONS				AMERICAN ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 22 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			LIGHTING DETAIL SHEET (3)	SHEET NO. L-10
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 5	PALM BEACH	442891-1-52-01		



BRIDGE MOUNTED ATTACHMENT DETAIL

CONDUIT NOTES:

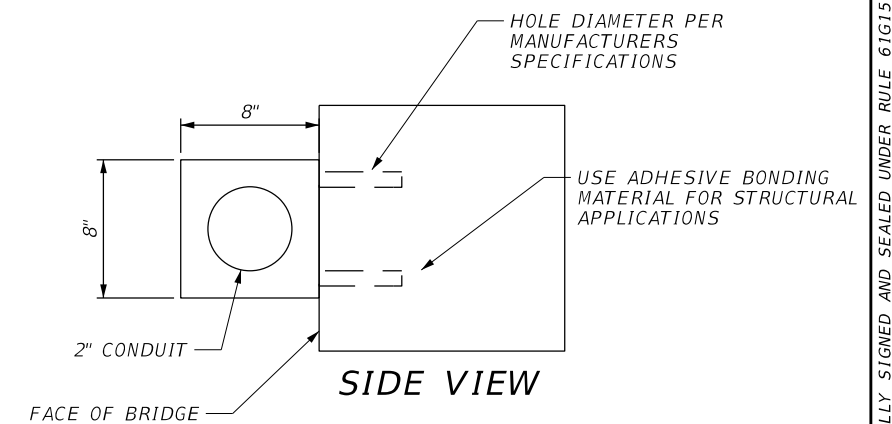
1. CONTRACTOR SHALL COORDINATE WITH CONDUIT CLAMP AND CONDUIT ATTACHMENT SUPPLIERS FOR BOLT HOLE LOCATIONS AND SIZES.
2. USE ADHESIVE BONDING ANCHOR SYSTEMS IN ACCORDANCE WITH FDOT STRUCTURES MANUAL VOLUME 1 SECTION 1.6.
3. USE SCHEDULE 80 PVC OR FIBERGLASS REINFORCED EPOXY CONDUIT.



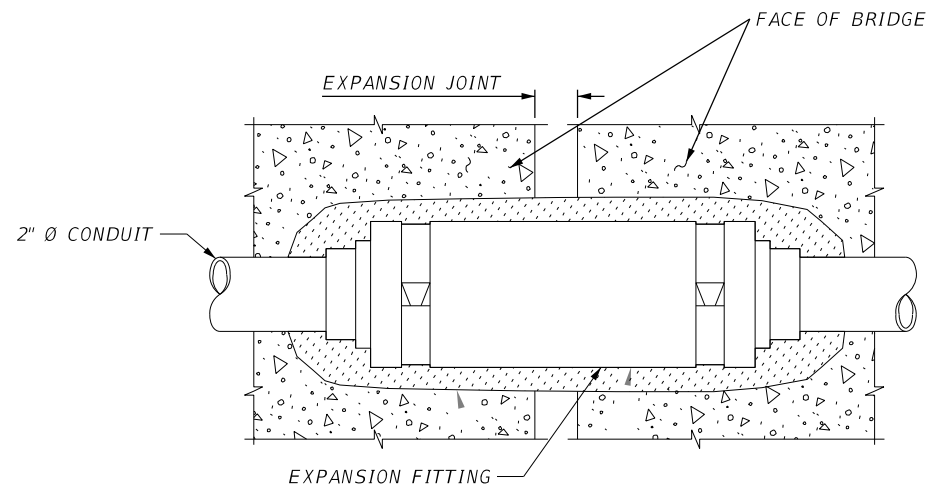
MOUNTED JUNCTION BOX

MOUNTED JUNCTION BOX NOTES:

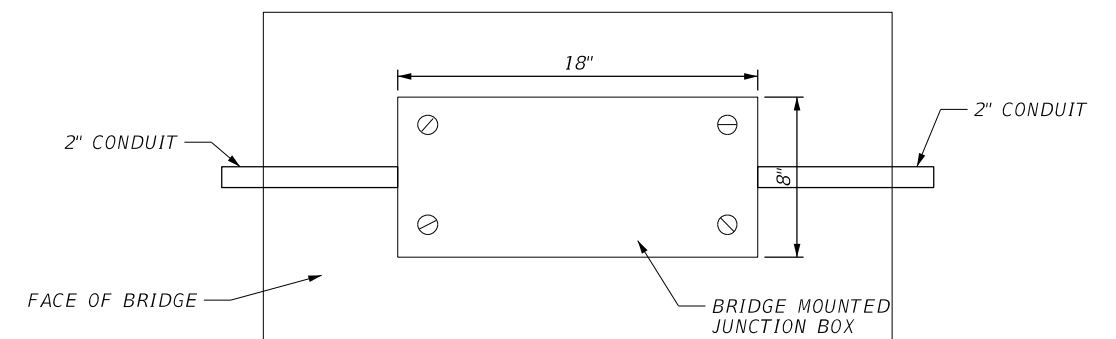
1. ALL MOUNTING HARDWARE SHALL BE STAINLESS STEEL.
2. USE ADHESIVE BONDING ANCHOR SYSTEMS IN ACCORDANCE WITH FDOT STRUCTURES MANUAL VOLUME 1 SECTION 1.6.
3. CONTRACTOR SHALL COORDINATE WITH JUNCTION BOX SUPPLIERS FOR BOLT HOLE LOCATIONS AND SIZES.



MOUNTED JUNCTION BOX



BRIDGE MOUNTED CONDUIT EXPANSION JOINT DETAIL

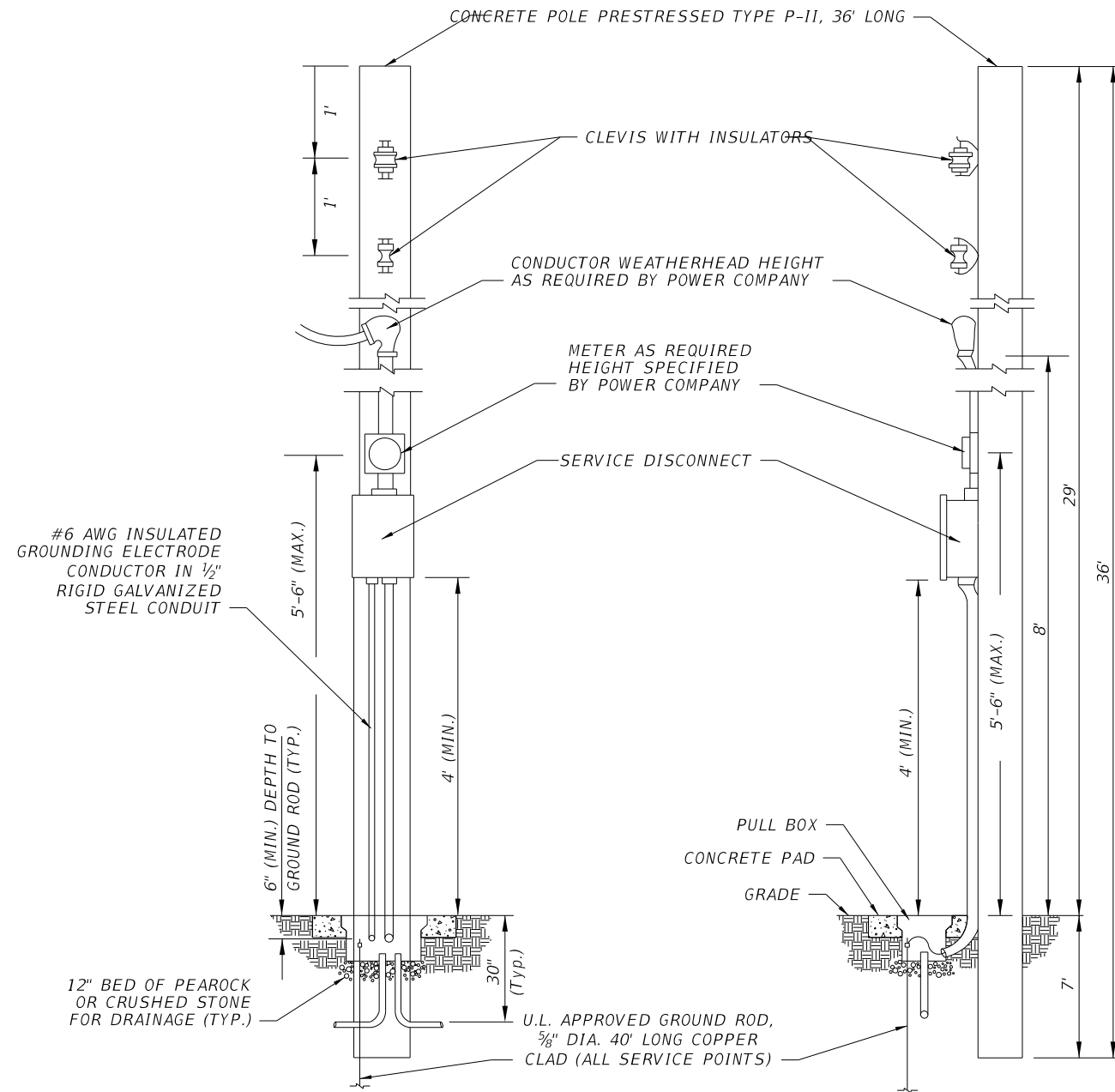


FRONT VIEW

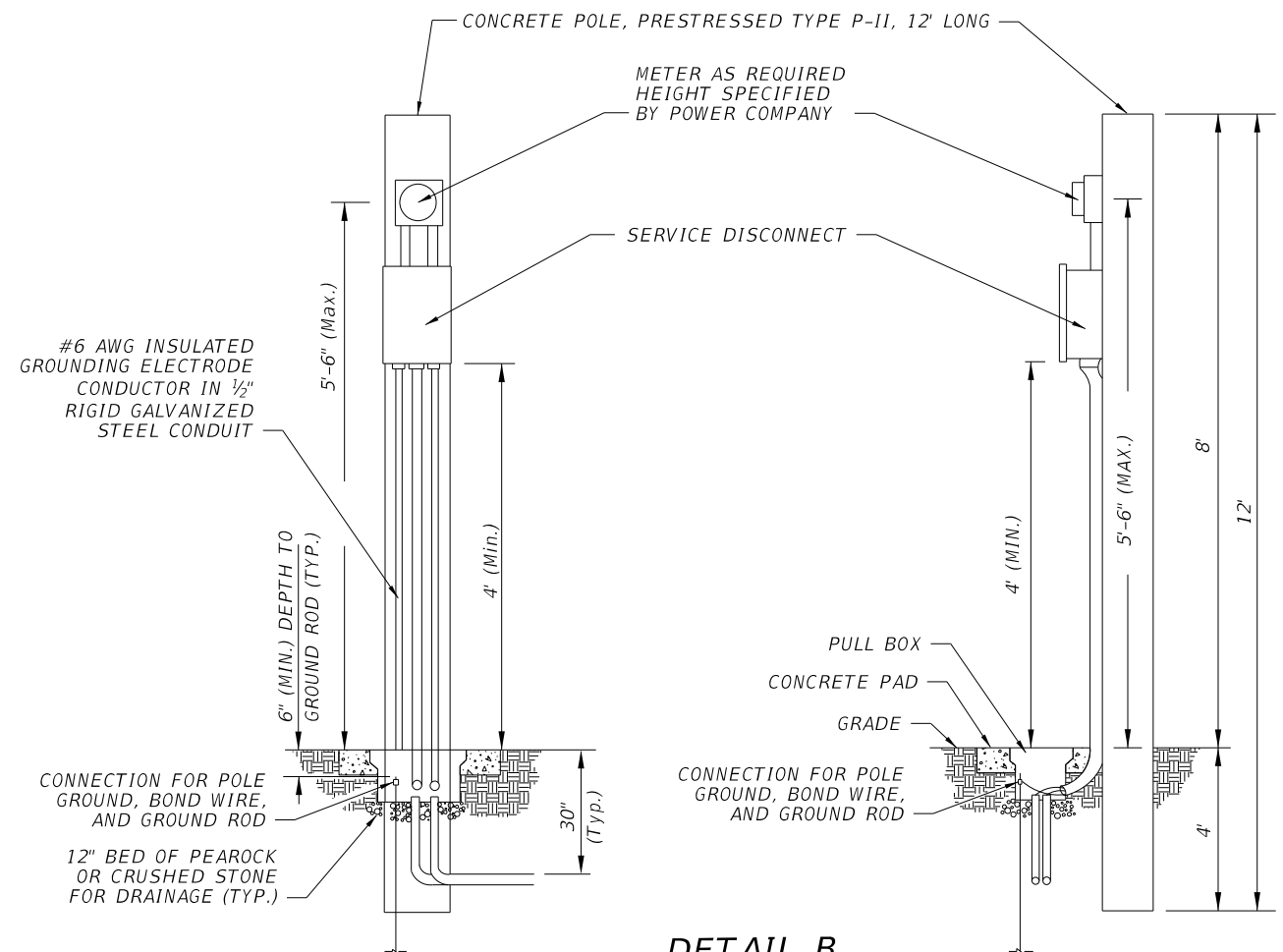
REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 23 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			LIGHTING DETAIL SHEET (4) SHEET NO. L-11
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID	
					SR 5	PALM BEACH	442891-1-52-01	

GENERAL NOTES:

1. It shall be the contractor's responsibility to provide a complete service assembly as per the plans and service specifications.
2. The service installation shall meet the requirements of the national electric code and applicable local codes.
3. Shop drawings are not required for service equipment, unless noted in the plans.
4. A Pull Box is required at each service point, see Index 635-001.



**DETAIL A
AERIAL FEED**



**DETAIL B
UNDERGROUND FEED**

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

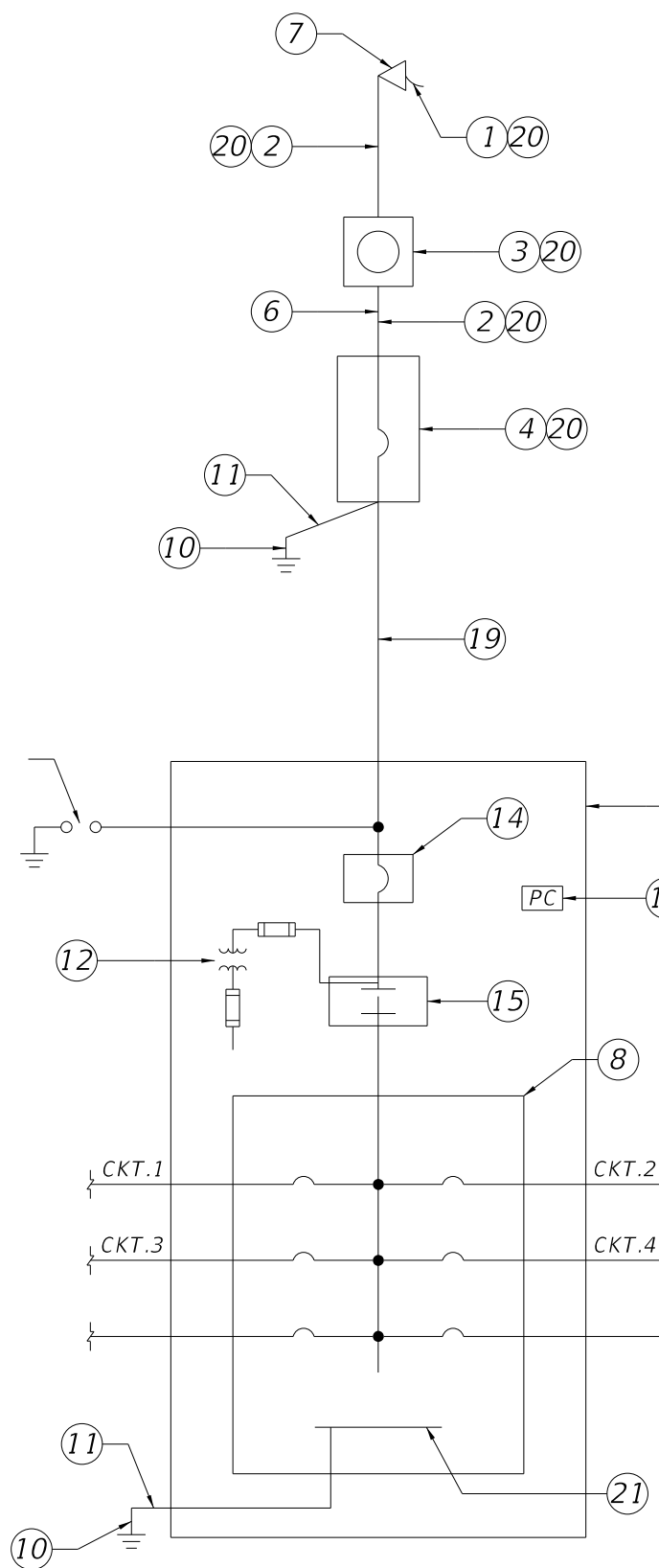
AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC
 2041 Vista Parkway, Suite 101
 West Palm Beach, FL 33411
 Phone: (561) 253-9550 24
 Gordon D. Ziecina, P.E., No. 33770

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		
ROAD NO.	COUNTY	FINANCIAL PROJECT ID
SR 5	PALM BEACH	442891-1-52-01

SERVICE POINT DETAIL (1)

SHEET NO.
L-12

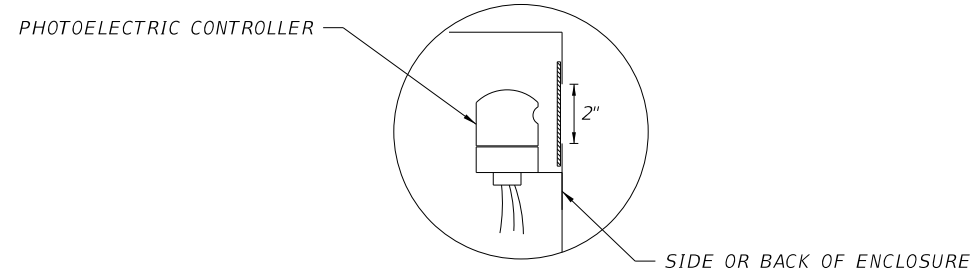
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ONE LINE DIAGRAM DISTRIBUTION POINT

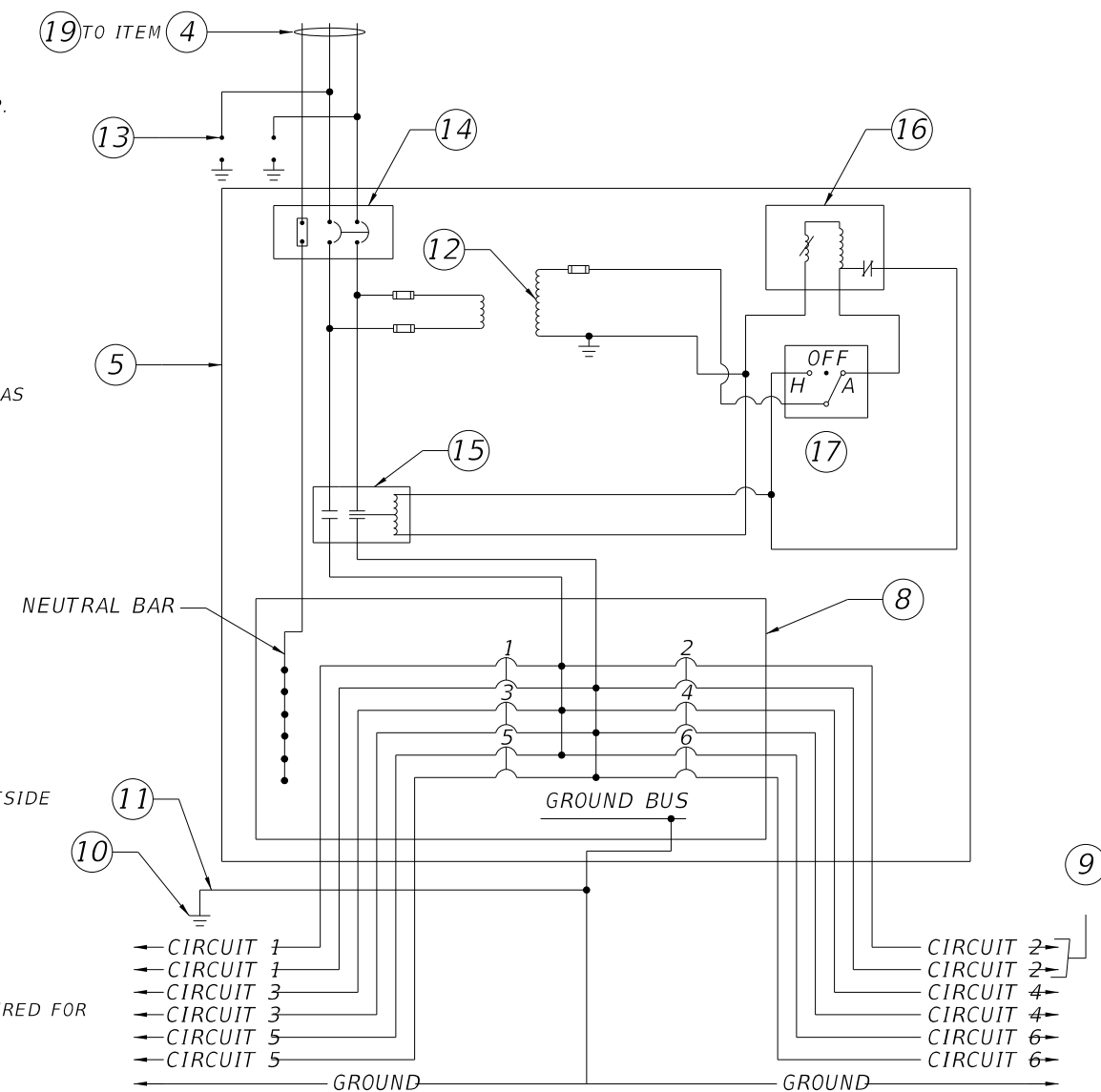
KEYED NOTES:

1. 120/240V, SINGLE PHASE 3 WIRE ELECTRIC DISTRIBUTION OVERHEAD SERVICE DROP.
2. SERVICE FEEDER IN RIGID GALVANIZED STEEL CONDUIT.
3. METER SOCKET BY CONTRACTOR
4. SERVICE MAIN DISCONNECT.
5. LIGHTING CONTROL PANEL ENCLOSURE (NEMA 4X SST). DIMENSIONS AS NECESSARY FOR EQUIPMENT INSIDE. GROUND MOUNTED CABINET PER INDEX 639-002.
6. CONCRETE RISER POLE.
7. WEATHERHEAD.
8. ELECTRICAL PANEL. NUMBER AND RATING OF BRANCH CIRCUIT BREAKERS SHALL BE AS INDICATED ON DISTRIBUTION POINT DESCRIPTION ON LIGHTING PLAN SHEETS.
9. BRANCH CIRCUIT TO ROADWAY LUMINAIRES.
10. 3/8" COPPER CLAD GROUND ROD, 40' LONG.
11. #6 INSULATED COPPER GROUND WIRE. BOND THE SERVICE NEUTRAL TO GROUND AT SERVICE MAIN DISCONNECT.
12. FUSED CONTROL POWER TRANSFORMER IF NECESSARY (PART OF LIGHTING CONTACTOR, SHOWN OUTSIDE FOR CLARITY).
13. LIGHTNING ARRESTER MOUNTED ON OUTSIDE OF ENCLOSURE.
14. LIGHTING CONTROL PANEL MAIN BREAKER.
15. 2 POLE ELECTRICAL LIGHTING CONTACTOR.
16. 120V PHOTOELECTRIC CELL, 1800VA WITH 2000V PEAK SURGE PROTECTION.
17. HAND-OFF AUTOMATIC SELECTOR SWITCH (PART OF LIGHTING CONTACTOR, SHOWN OUTSIDE FOR CLARITY).
18. CONCRETE PAD.
19. UNDERGROUND FEEDER CONDUIT.
20. MOUNT ON RISER POLE.
21. GROUND BUS.
22. NEMA 4X SST GROUND MOUNTED STORAGE CABINET WITH TWO SHELVES. ONLY REQUIRED FOR HIGH MAST LIGHTING SYSTEMS.

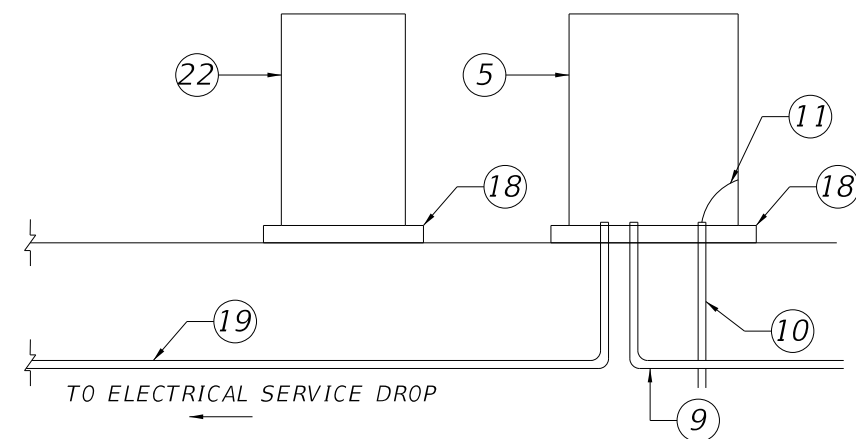


CUT A 2" HOLE IN THE SIDE OF THE LIGHTING CONTROL PANEL ENCLOSURE FOR THE OPERATION AND MOUNTING OF THE PHOTO ELECTRIC CONTROLLER. USE PLEXIGLASS AND A CLEAR SILICONE SEALANT TO COVER HOLE, INSTALL PHOTO ELECTRIC CONTROLLER.

PHOTOELECTRIC CONTROLLER DETAIL



TYPICAL DISTRIBUTION POINT SCHEMATIC DETAIL



RISER DIAGRAM - TYPICAL DISTRIBUTION POINT

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 25 Gordon D. Ziecina, P.E., No. 33770	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			SHEET NO. L-13
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID	
					SR 5	PALM BEACH	442891-1-52-01	

SECTION NO.: 93040000 / 02
FM No.(s): 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: SR 5/US 1

EXHIBIT C

MAINTENANCE PLAN REQUIREMENTS

In reference to Maintenance to be performed under this **AGREEMENT**, the **AGENCY** shall submit to the **DEPARTMENT** a maintenance plan detailing the means and methods for accomplishing any maintenance or repairs to the **IMPROVEMENTS** in accordance with all **DEPARTMENT** Standards, Procedures and Specifications. This plan shall be submitted and approved by the **DEPARTMENT** prior to commencing any maintenance or repair activities. The **AGENCY** shall comply with the **DEPARTMENT's** applicable Maintenance Rating Program Standards. The plan should at minimum detail how the **AGENCY** will address the following:

1. Providing for continuous traffic control and necessary traffic control devices as required for the safe movement of traffic of vehicular and pedestrian traffic past the location of the structure being repaired for the duration of the repair in accordance with **DEPARTMENT** Standards, Procedures and Specifications.
2. Protection of adjacent surrounding property, real estate, vehicles, pedestrians, attachments to the light poles, or other assets during the preparation and recoating of surfaces.
3. Containment of debris or materials used in or resulting from the repair.

After the maintenance plan is approved, the **AGENCY** shall submit a work plan to the **DEPARTMENT** for approval prior to each repair to be performed detailing:

1. The proposed date of the repair
2. The location of the repair
3. The nature of the repair
4. The materials to be used for the repair
5. The methods to be used for the repair

THIS IS AN EXHIBIT ONLY... NOT FOR EXECUTION

EXHIBIT D

LANDSCAPE INCLUSIVE MEMORANDUM OF AGREEMENT WITH THE VILLAGE OF NORTH PALM BEACH

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

**DISTRICT FOUR (4) AMENDMENT NUMBER ONE (1) TO
STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
LANDSCAPE MEMORANDUM OF AGREEMENT**

THIS AMENDMENT Number One (1) to the Agreement dated December 27, 2001, made and entered into this _____ day of _____ 20____ by and between the State of Florida Department of Transportation, hereinafter called the **DEPARTMENT**, and the **VILLAGE OF NORTH PALM BEACH**, a municipal corporation of the State of Florida, hereinafter called the **AGENCY**.

WITNESSETH:

WHEREAS, the parties entered into the Maintenance Memorandum of Agreement dated December 27, 2001 for the purpose of maintaining the landscape improvements by the **AGENCY** on State Road 5; and,

WHEREAS, the **DEPARTMENT** and the **AGENCY** have agreed to add additional landscape to be installed on State Road 5 (**US-1**) in accordance with the above referenced Agreement; and,

WHEREAS, the parties hereto mutually recognize the need for entering into an Amendment designating and setting forth the responsibilities of each party, and

WHEREAS, the **DEPARTMENT** and the **AGENCY** entered into a Locally Funded Agreement (LFA) wherein the Agency is funding certain improvements that are subject to this agreement, and

NOW THEREFORE, for and in consideration of mutual benefits that flow each to the other, the parties covenant and agree as follows:

Pursuant to paragraph 4, page 2-3 of the original Maintenance Memorandum of Agreement for State Road 5 dated December 27, 2001, the **DEPARTMENT** may construct additional landscape improvements or modify an improvement located as indicated in **Exhibit "A"**, State Road 5 (US-1) from M.P. 0.674 to M.P. 0.849, in accordance with the plans attached as **Exhibit "B"**.

2. The **DEPARTMENT** shall install or caused to be installed landscape improvements described as: plant materials, irrigation and/or hardscape on the highway facilities substantially as specified in plans and specifications hereinafter referred to as the Project(s) and incorporated herein as referenced in **Exhibit "B"**. Hardscape shall mean, but not be limited to, site furnishings, landscape accent lighting, bike racks, fountains, tree grates, decorative free standing or retaining wall(s) and/or any non-standard roadway, sidewalk, median or crosswalk surfacing, such as, but not limited to the following: specialty surfacing (concrete pavers, color stamped concrete and color stamped asphalt (also known as patterned pavement]).

If there are any major changes to the plan(s), the DEPARTMENT shall provide the modified plan(s) to the AGENCY and the AGENCY shall provide their approval or disapproval to the DEPARTMENT within 10 business days. The DEPARTMENT may elect to withdraw the landscape improvements if changes are not approved within the given time frame.

3. The agency shall obtain written approval of the Department's District Landscape Architect for the species of plants to be installed in the planters.
4. The **AGENCY** shall agree to maintain the additional landscape improvements as described in paragraph 2 of the original Agreement and according to **Exhibit "C"** Maintenance Plan.
5. Amending paragraph 2, page 1 of the original Maintenance Memorandum of Agreement for State Road 5 dated December 27, 2001; the **AGENCY** shall maintain concrete sidewalk in the area of the site furnishings from M.P. 0.717 to M.P. 0.755.

Except as modified by this Amendment, all terms and conditions of the original Agreement and all Amendments thereto shall remain in full force and effect.

LIST OF EXHIBITS

- Exhibit A - Landscape Improvements Maintenance Boundaries
- Exhibit B - Landscape Improvement Plans
- Exhibit C - Landscape Maintenance Plan
- Exhibit D - Approximate Cost for Hardscape Improvements
- Exhibit E - Patterned Pavement Maintenance

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective the day and year first above written.

AGENCY

By: _____
Chairperson / Mayor / Manager

Attest: _____ (SEAL)
Clerk

Legal Review _____ Date _____

**STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION**

By: _____
Transportation Development Director

Attest: _____ (SEAL)
Executive Secretary

Legal Review _____ Date _____
_____ Office of the General Counsel

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

EXHIBIT A

LANDSCAPE IMPROVEMENTS MAINTENANCE BOUNDARIES

I. LIMITS OF MAINTENANCE OF ORIGINAL LANDSCAPE AGREEMENT:

State Road 5 (US-1) from Palmetto Road (M.P. 0.384) to Parker Bridge (M.P. 2.282)

II. LIMITS OF ROADWAY PROJECT IMPROVEMENTS:

State Road 5 (US-1) from Northlake Blvd (M.P. 0.674) to Anchorage Drive (M.P. 0.849)

III. TOTAL LANDSCAPE MAINTENANCE LIMITS:

State Road 5 (US-1) from Palmetto Road (M.P. 0.384) to Parker Bridge (M.P. 2.282)

IV. LANDSCAPE IMPROVEMENTS MAINTENANCE BOUNDARIES FOR THIS PROJECT:

Please see attached map

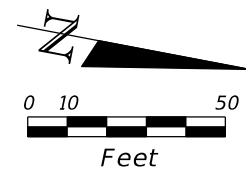
THIS IS AN EXHIBIT ONLY... NOT FOR EXECUTION!

BEGIN CONSTRUCTION
STA. 269+69.96
M.P. 0.647

BEGIN PROJECT
STA. 271+11.71
M.P. 0.674

BEGIN BRIDGE
STA. 273+73.29
M.P. 0.723

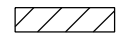



END BRIDGE
STA. 275+10.71
M.P. 0.749



Bridge Pedestrian/Bicycle Railing (Aluminum)
FDOT Index No. 515-061
Scheme 2, Type 4 - Broadway Infill Panel
Color - Black

Bridge Pedestrian/Bicycle Railing (Aluminum)
FDOT Index No. 515-061
Scheme 2, Type 4 - Broadway Infill Panel
Color - Black

LEGEND:

-  LIMITS OF LANDSCAPE MAINTENANCE BY VILLAGE OF NORTH PALM BEACH
-  BENCH
-  LITTER RECEPTACLE
-  PLANTER POT

**LANDSCAPE IMPROVEMENTS
MAINTENANCE BOUNDARY MAP**
 CITY VILLAGE OF NORTH PALM BEACH
 STATE ROAD 5
 FDOT PROJECT 442891-1-52-01

MATCH LINE STA. 275+60.00

MATCH LINE STA. 275+60.00

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

EXHIBIT B
LANDSCAPE IMPROVEMENT PLANS

The DEPARTMENT agrees to install the landscape improvements in accordance with the plans and specifications attached hereto and incorporated herein.

Please see attached plans prepared by: Andrew C. Nunes, PE
American Consulting Engineers of Florida

Date: January 20, 2022

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!

CONTRACT PLANS COMPONENTS

- ROADWAY PLANS
- SIGNING AND PAVEMENT MARKING PLANS
- SIGNALIZATION PLANS
- LIGHTING PLANS
- STRUCTURE PLANS

INDEX OF ROADWAY PLANS

SHEET NO.	SHEET DESCRIPTION
1	KEY SHEET
1A	NOTES TO REVIEWER
2	SIGNATURE SHEET
3 - 5	SUMMARY OF PAY ITEMS
6 - 9	TYPICAL SECTION
SQ-1 - SQ-4	SUMMARY OF QUANTITIES (NOT INCLUDED)
10	SUMMARY OF DRAINAGE STRUCTURES
11	OPTIONAL MATERIALS TABULATION
12	GENERAL NOTES
13 - 15	ROADWAY PLAN-PROFILE
16	PROJECT CONTROL
17 - 22	DRAINAGE STRUCTURES
23 - 24	SPECIAL DETAIL
25 - 30	CROSS SECTIONS
31 - 33	STORMWATER POLLUTION PREVENTION PLAN
34 - 43	TEMPORARY TRAFFIC CONTROL PLAN
44 - 46	UTILITY ADJUSTMENTS
*GR-1 - GR-4	ROADWAY SOIL SURVEY
*UTV-1	VERIFIED UTILITY LOCATE

* These sheets are included in the Index of Roadway Plans only to indicate that it is a part of the Roadway Plans. These sheets are contained in a separate digitally signed and sealed document.

GOVERNING STANDARD PLANS:

Florida Department of Transportation, FY 2021-22 Standard Plans for Road and Bridge Construction and applicable Interim Revisions (IRs).

Standard Plans for Road Construction and associated IRs are available at the following website: <http://www.fdot.gov/design/standardplans>

APPLICABLE IRs: IR____-

Standard Plans for Bridge Construction are included in the Structures Plans Component

GOVERNING STANDARD SPECIFICATIONS:

Florida Department of Transportation, July 2021 Standard Specifications for Road and Bridge Construction at the following website: <http://www.fdot.gov/programmanagement/Implemented/SpecBooks>

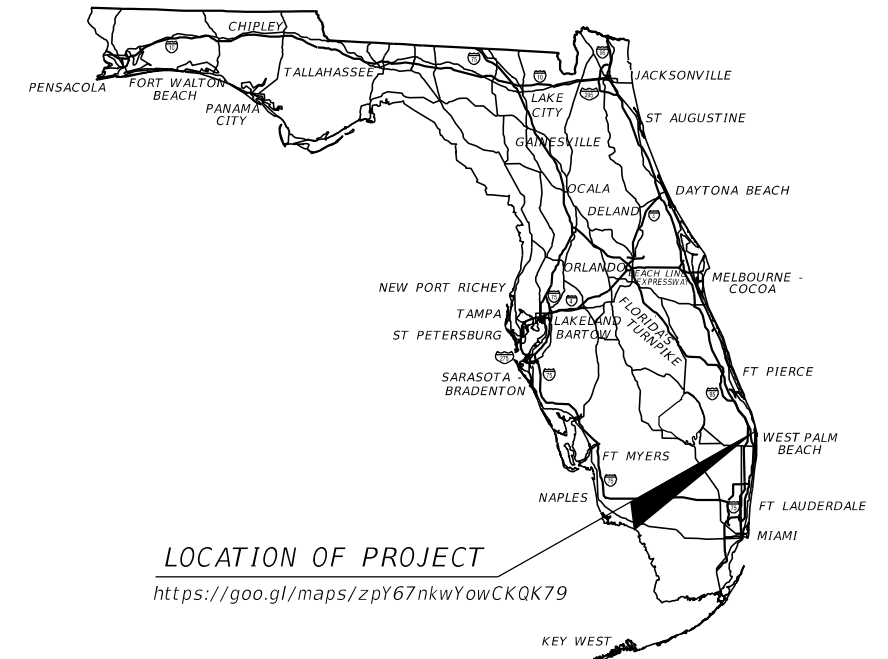
STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

CONTRACT PLANS

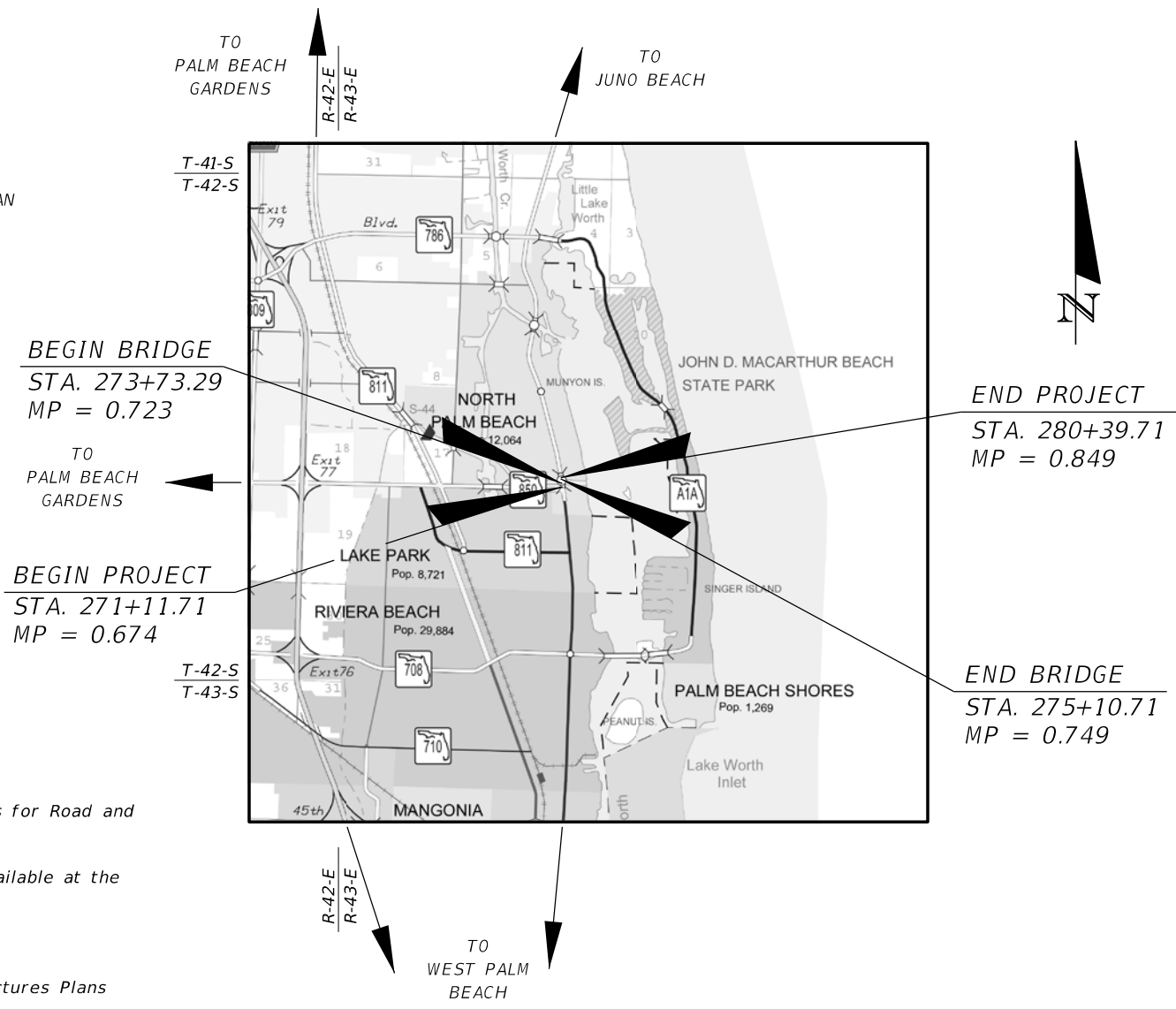
FINANCIAL PROJECT ID 442891-1-52-01
(FEDERAL FUNDS)

PALM BEACH COUNTY (93040)

SR-5/US-1 OVER EARMAN RIVER (C-17) BRIDGE 930003



LOCATION OF PROJECT
<https://goo.gl/maps/zpY67nkwYowCKQK79>



ROADWAY PLANS

ENGINEER OF RECORD:

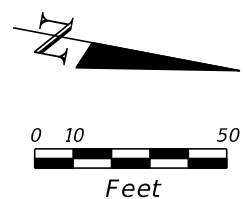
Andrew C. Nunes, P.E.
P.E. NO.: 52731
2041 Vista Parkway, Suite 101
West Palm Beach, FL 33411
Phone: (561) 253-9550
CONTRACT NO.: C9V86
VENDOR NO.: VF 043682340.001

FDOT PROJECT MANAGER:

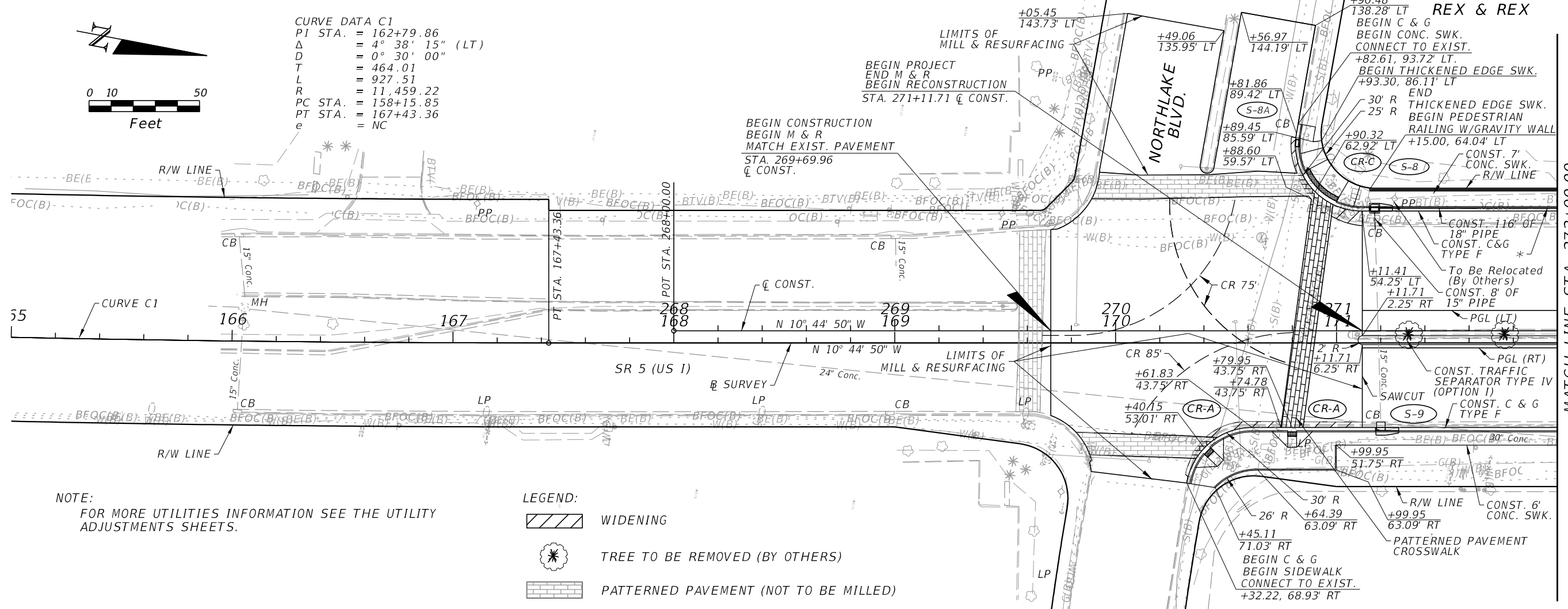
BING WANG, P.E.

CONSTRUCTION CONTRACT NO.	FISCAL YEAR	SHEET NO.
TBD	23	1

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.



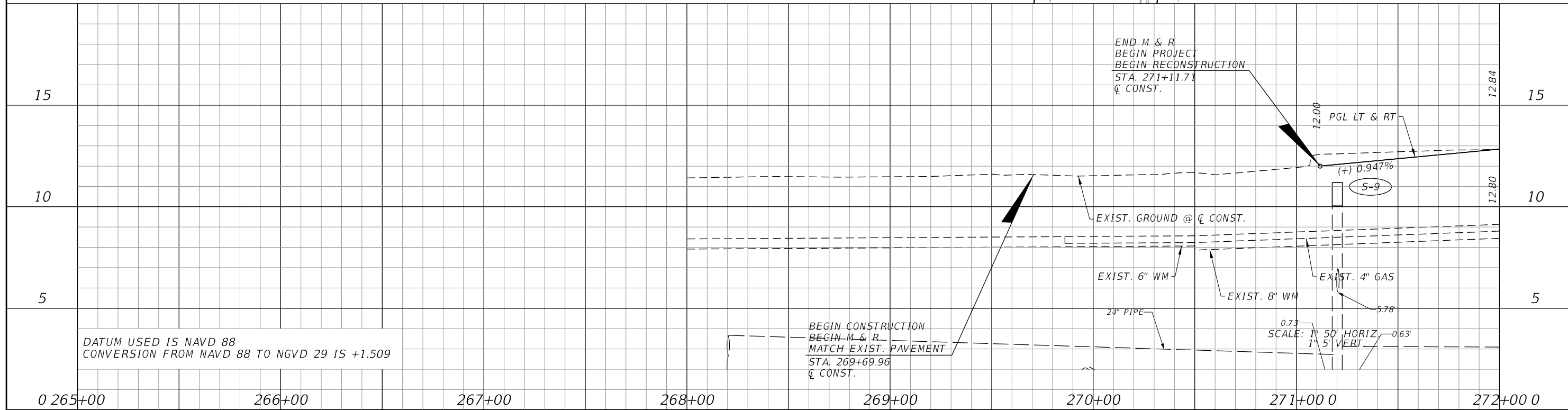
CURVE DATA C1
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 Δ = 4° 38' 15" (LT)
 D = 0° 30' 00"
 T = 464.01
 L = 927.51
 R = 11,459.22
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 PT STA. = 167+43.36
 e = NC



NOTE:
 FOR MORE UTILITIES INFORMATION SEE THE UTILITY
 ADJUSTMENTS SHEETS.

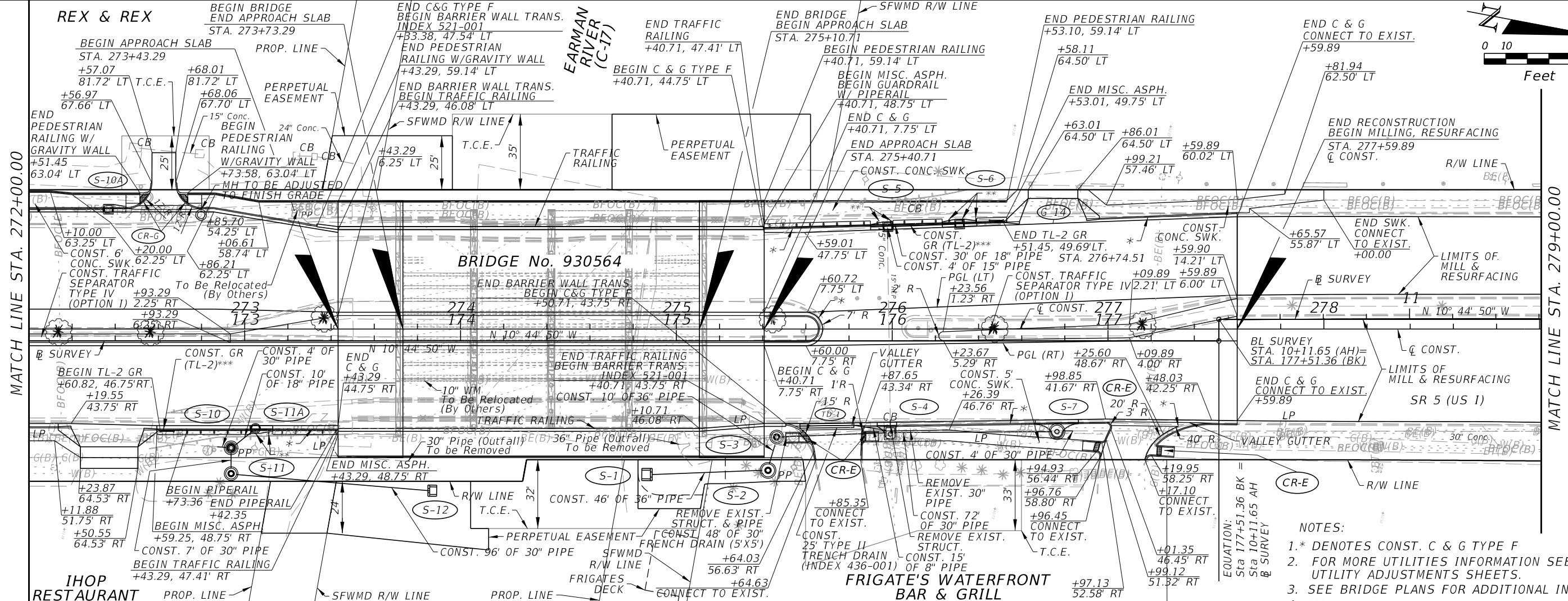
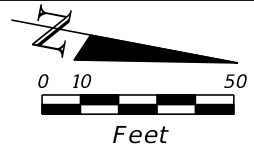
LEGEND:
 WIDENING
 TREE TO BE REMOVED (BY OTHERS)
 PATTERNED PAVEMENT (NOT TO BE MILLED)

DATUM USED IS NAVD 88
 CONVERSION FROM NAVD 88 TO NGVD 29 IS +1.509



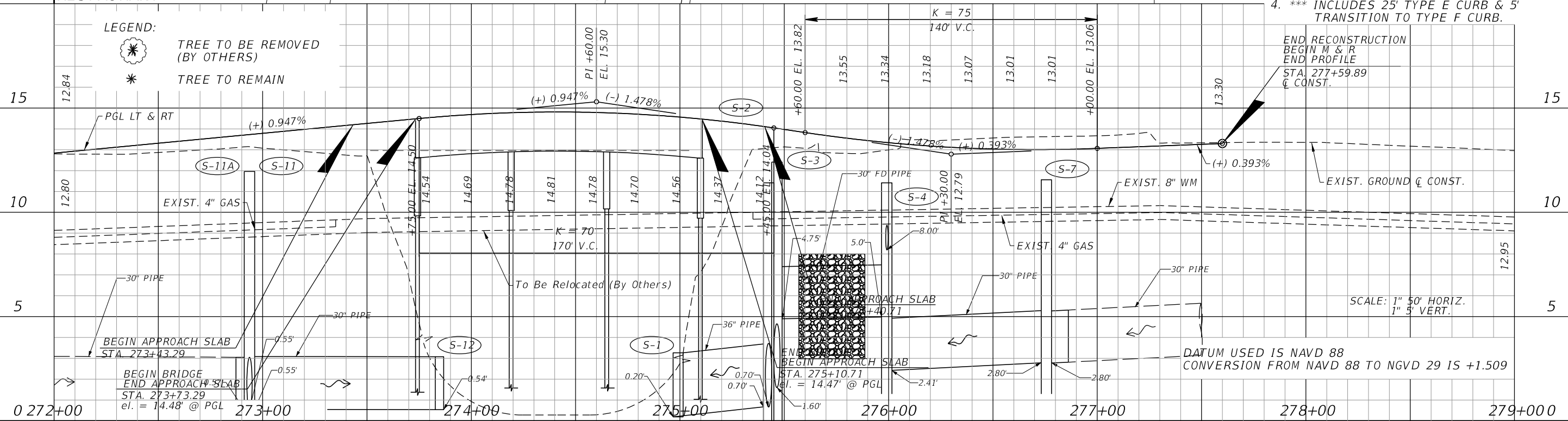
REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 Andrew C. Nunes, P.E. No. 52731	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			ROADWAY PLAN-PROFILE	SHEET NO. 13
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 5	PALM BEACH	442891-1-52-01		

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.



- NOTES:
1. * DENOTES CONST. C & G TYPE F
 2. FOR MORE UTILITIES INFORMATION SEE THE UTILITY ADJUSTMENTS SHEETS.
 3. SEE BRIDGE PLANS FOR ADDITIONAL INFO.
 4. *** INCLUDES 25' TYPE E CURB & 5' TRANSITION TO TYPE F CURB.

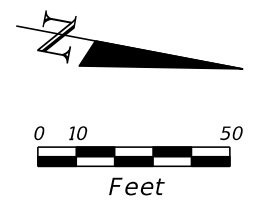
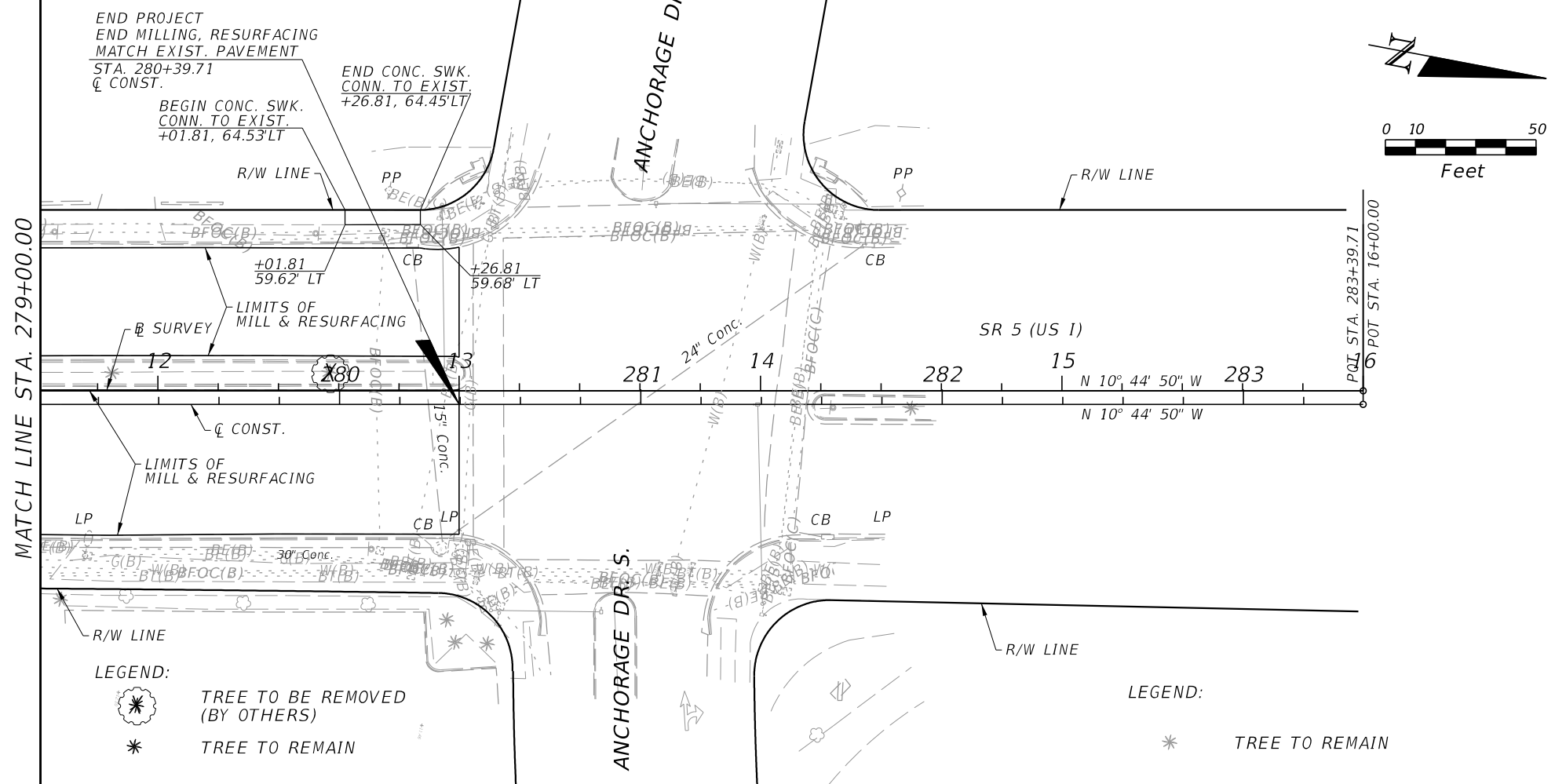
- LEGEND:
- TREE TO BE REMOVED (BY OTHERS)
 - TREE TO REMAIN



DATUM USED IS NAVD 88
CONVERSION FROM NAVD 88 TO NGVD 29 IS +1.509

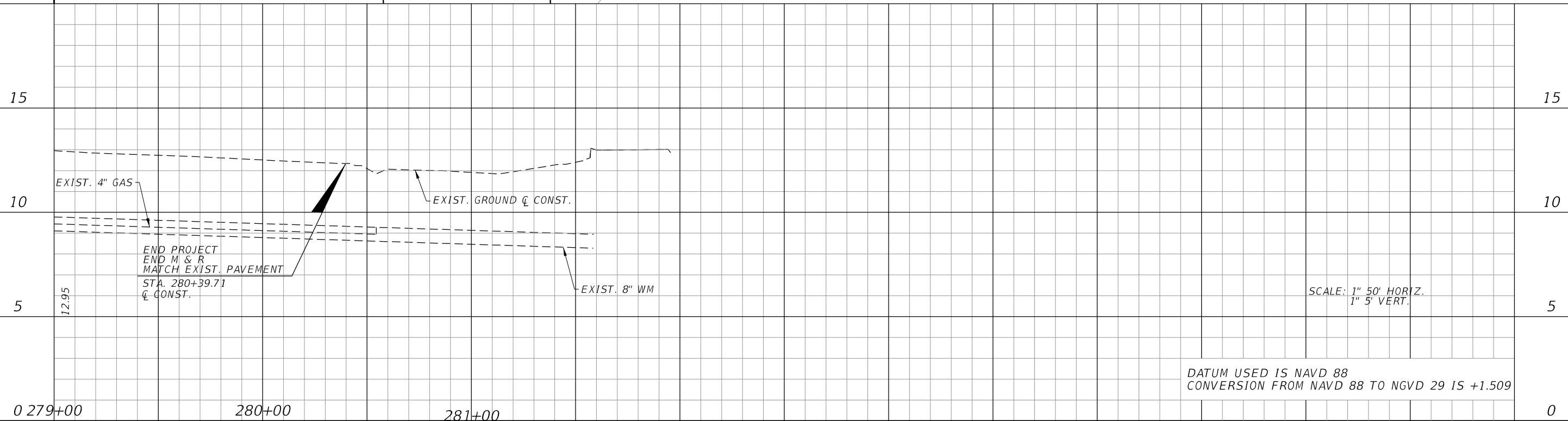
REVISIONS		AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC		STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			ROADWAY PLAN-PROFILE	SHEET NO.
DATE	DESCRIPTION	DATE	DESCRIPTION	ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
				SR 5	PALM BEACH	442891-1-52-01	14	

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MATCH LINE STA. 279+00.00

POT. STA. 16+00.00
POT. STA. 283+39.71



DATUM USED IS NAVD 88
CONVERSION FROM NAVD 88 TO NGVD 29 IS +1.509

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC
2041 Vista Parkway, Suite 101
West Palm Beach, FL 33411
Phone: (561) 253-9550
Andrew C. Nunes, P.E. No. 52731

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		
ROAD NO.	COUNTY	FINANCIAL PROJECT ID
SR 5	PALM BEACH	442891-1-52-01

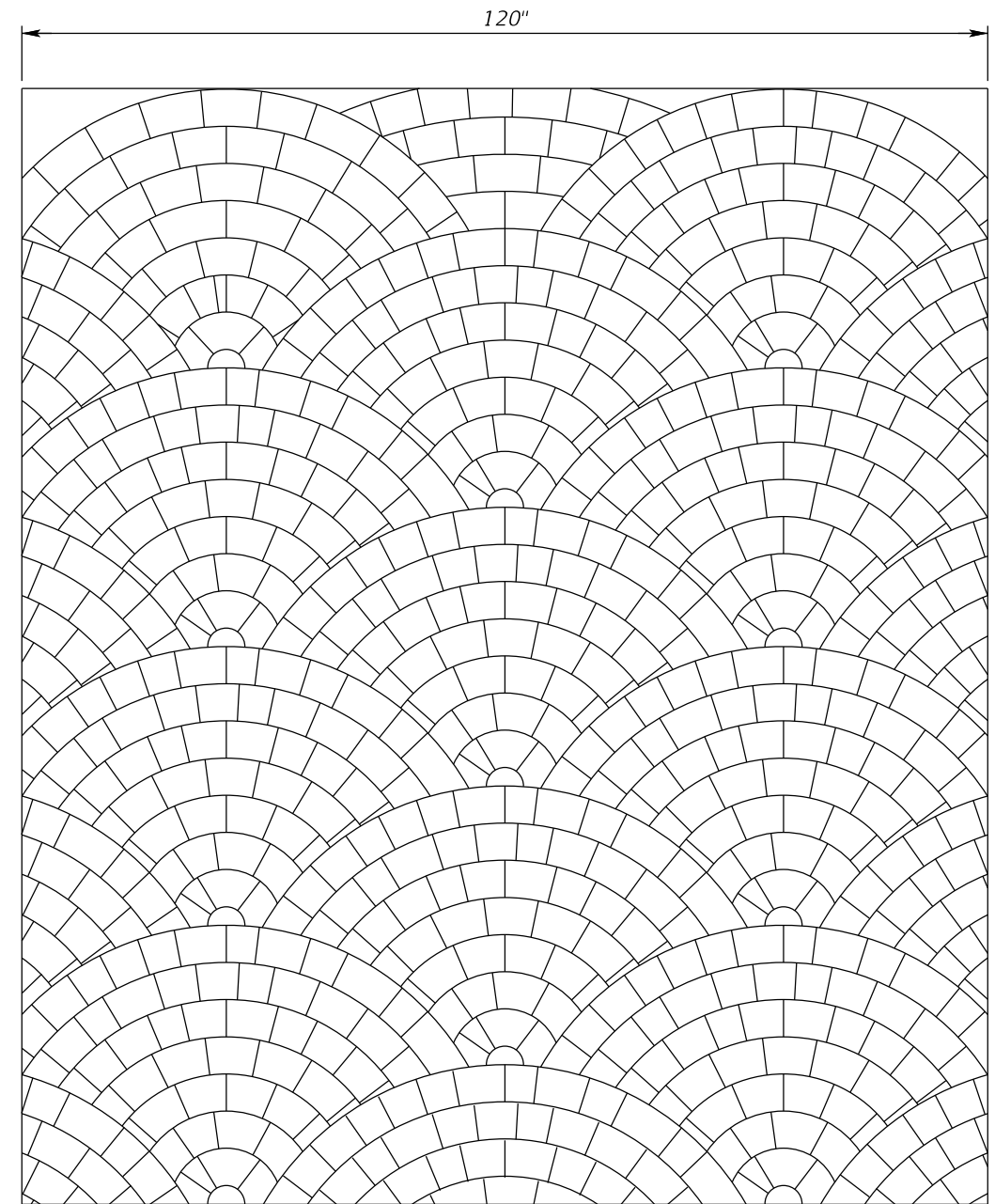
**ROADWAY
PLAN-PROFILE**

SHEET NO.
15

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

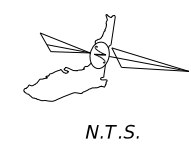
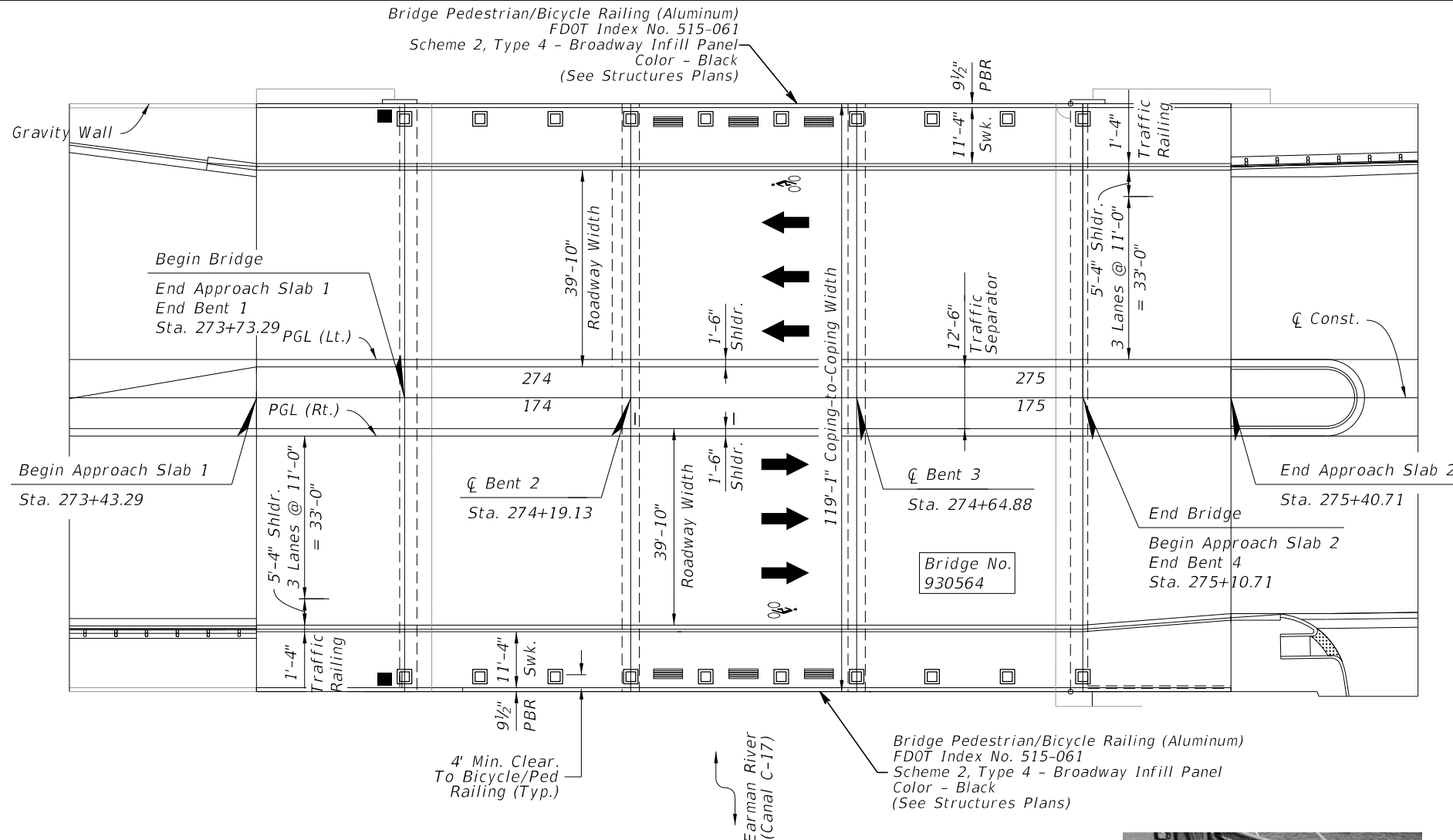
STAMPED PATTERNED PAVEMENT PREPARATION DETAILS

1. STAMPED PAVEMENT PATTERN TO BE CORAL IN COLOR .

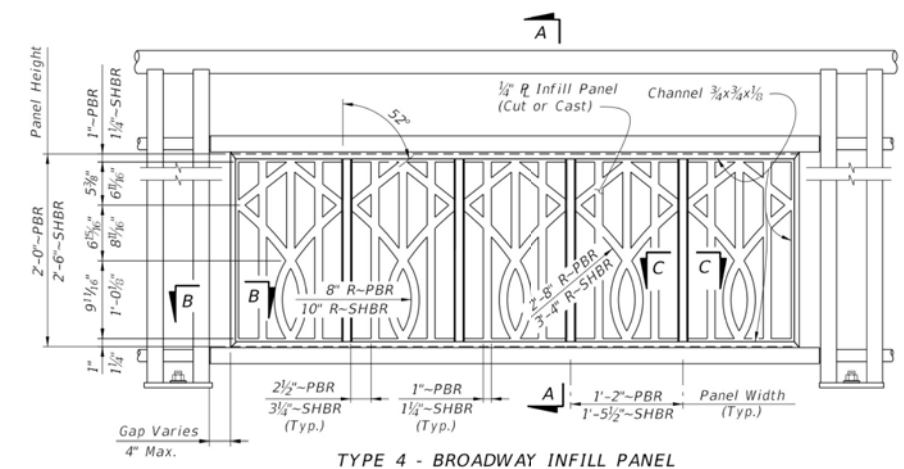


PATTERNED PAVEMENT EUROPEAN FAN CROSSWALK DESIGN DETAIL

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 Andrew C. Nunez, P.E. No. 52731	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			SHEET NO. 23
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID	
					SR 5	PALM BEACH	442891-1-52-01	



N.T.S.



- LEGEND**
- BENCH
 - PLANTER POT
 - LITTER RECEPTACLE

- NOTES:**
1. ALL BENCHES, PLANTER POTS AND LITTER RECEPTACLES TO BE PROVIDED BY THE VILLAGE OF NORTH PALM BEACH AND INSTALLED BY THE CONTRACTOR.
 2. ALL BENCHES, PLANTER POTS AND LITTER RECEPTACLES TO BE PLACED LEVEL, COMPENSATING FOR THE SLOPE OF THE BRIDGE.
 3. THE LOCATION OF BENCHES, PLANTER POTS AND LITTER RECEPTACLES SHOWN ARE APPROXIMATE. BENCHES ARE TO BE POSITIONED IN THE CENTER OF EACH BRIDGE SPAN.
 4. A MINIMUM 4 FOOT CLEARANCE TO THE BICYCLE/PEDESTRIAN RAILING SHALL BE PROVIDED FOR ALL BENCHES, PLANTER POTS AND LITTER RECEPTABLES.
 5. ALL PLANT MATERIALS FOR THE PLANTER POTS WILL BE PROVIDED AND INSTALLED BY THE VILLAGE OF NORTH PALM BEACH, WITH SPECIES APPROVAL FROM THE FDOT DISTRICT 4 LANDSCAPE ARCHITECT.



BENCH DETAIL



LITTER RECEPTACLE DETAIL



PLANTER POT DETAIL

LANDSCAPE DETAIL FOR PLACEMENT OF BENCHES, PLANTER POTS AND LITTER RECEPTACLES ON BRIDGE

REVISIONS				AMERICAN CONSULTING ENGINEERS OF FLORIDA, LLC 2041 Vista Parkway, Suite 101 West Palm Beach, FL 33411 Phone: (561) 253-9550 Andrew C. Nunez, P.E. No. 52731	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			SHEET NO. 24
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID	
					SR 5	PALM BEACH	442891-1-52-01	

SPECIAL DETAIL

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

EXHIBIT C

LANDSCAPE MAINTENANCE PLAN

This Exhibit forms an integral part of the DISTRICT FOUR (4) LANDSCAPE MAINTENANCE MEMORANDUM OF AGREEMENT between the State of Florida Department of Transportation and the AGENCY.

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!

MAINTENANCE PLAN

Landscape Improvements

Project State Road No(s): State Road 5 (US-1) from Northlake Blvd (M.P. 0.674) to Anchorage Drive (M.P. 0.849)

Permit or FM No(s): 442891-1-52-01

Land. Arch. of Record: Emily O'Mahoney, RLA

Engineer of Record: Andrew Nunes, PE

Maintaining Agency: Village of North Palm Beach

Date: December 20, 2021

The purpose of a plan for the landscape improvements maintenance practices is to allow the plant material on your project to thrive in a safe and vigorous manner while fulfilling their intended purpose and conserving our natural resources. Plantings and all other landscape improvements within Florida Department of Transportation (FDOT) right of way shall be maintained to avoid potential roadway hazards and to provide required clear visibility, accessibility, clearance, and setbacks as set forth by FDOT governing standards and specifications: FDOT Standard Plans, FDOT Design Manual, FDOT Maintenance Rating Program, and FDOT Standard Specifications for Road and Bridge Construction, as amended by contract documents, and all other requirements set forth by the FDOT District 4 Operations Maintenance Engineer.

The initial portion of the Maintenance Plan (**Part I.**) describes general maintenance requirements and recommendations. The concluding section (**Part II.**) of the Maintenance Plan provides recommendations prepared by the Registered Landscape Architect of Record specific to the attached approved plans.

PART I. GENERAL MAINTENANCE REQUIREMENTS AND RECOMMENDATIONS:

WATERING REQUIREMENTS

Watering is a critical concern for not only the maintenance of healthy plant material but also for observing water conservation practices. The amount of water to apply at any one time varies with the weather, drainage conditions and water holding capacity of the soil. For plant materials that have been established, it is imperative that any mandated water restrictions be fully conformed to on FDOT roadways.

Proper watering techniques should provide even and thorough water dispersal to wet the entire root zone, but not saturate the soil or over-spray onto travel lanes.

IRRIGATION SYSTEM

The Agency shall ensure there are no roadway overspray or irrigation activities during daytime hours (most notably "rush hour" traffic periods). It is imperative the irrigation controller is properly set to run early enough that the watering process will be entirely completed before high traffic periods, while adhering to mandated water restrictions. To ensure water conservation, the Agency shall monitor the system for water leaks and the rain sensors to ensure they are functioning properly so that the system shuts down when there is sufficient rainfall.

MULCHING

Mulch planting beds to prevent weed growth, retain moisture to the plants, protect against soil erosion and nutrient loss, maintain a more uniform soil temperature, and improve the appearance of the planting beds. Do not mound mulch against the trunks of trees, palms, and the base of shrubs to allow air movement which aids in lowering disease susceptibility. Cypress mulch is prohibited on state right of way.

INTEGRATED PLANT MANAGEMENT

An assessment of each planting area's soil is recommended to periodically determine the nutrient levels needed to sustain healthy, vigorous plant growth.

Palms, shrubs, trees, and turf areas shall be fertilized in such a manner and frequency to ensure that the plant material remains healthy and vigorously growing. Please be alert to changes in fertilization types per University of Florida, Institute of Food and Agricultural Services (I.F.A.S.) recommendations. Establishment of an integrated pest management program is encouraged to ensure healthy plants, which are free of disease and pests.

PRUNING

All pruning, and the associated safety criteria, shall be performed according to American National Standard Institute (ANSI) A300 standards and shall be supervised by an International Society of Arboriculture (ISA) Certified Arborist. Pruning shall be carried out with the health and natural growth of plant materials in mind, to achieve the FDOT requirements for maintaining clear visibility for motorists, and provide vertical clearance for pedestrian, bicyclist, and truck traffic where applicable. Visibility windows must be maintained free of view obstructions, and all trees and palms must be maintained to prevent potential roadway and pedestrian hazards. All palms are to be kept fruit free. The understory plant materials selected for use within the restricted planting areas (Limits of Clear Sight) are to be mature height in compliance with the *FDM Window Detail*. Vertical clear zones for vegetation heights over roadways and sidewalks must meet the requirements of the *FDOT Maintenance Rating Program (MRP)* standards. See Reference pages. The R.L.A. of Record will provide the specific pruning heights for mature or maintained height and spread of all plant material to achieve the design intent shall be noted in Part II., Specific Project Site Maintenance Requirements and Recommendations.

STAKING AND GUYING

All staking materials are to be removed after one year or as directed by the RLA of Record. Any subsequent staking and guying activities by the Agency must adhere to *FDOT Standard Plans* guidelines (See Index 580-001). The Agency shall closely monitor staking and guying attachment materials so that they are securely fastened to avoid potential roadway hazards.

TURF MOWING

All grassed areas are to be mowed and trimmed with sufficient frequency to maintain a deep, healthy root system while providing a neat and clean appearance to the urban landscape. All turf efforts, mowing, curb/sidewalk edging and turf condition, must at a minimum, meet *FDOT Maintenance Rating Program (MRP)*.

LITTER CONTROL

The project site shall remain as litter free as practicable. It is recommended to recycle this litter to avoid unnecessary waste by its reuse. Litter removal efforts must meet *FDOT Maintenance Rating Program (MRP)* standards.

WEEDING /HERBICIDE

All planting areas shall be maintained as weed free as practicable by enlisting integrated pest management practices in areas specified on the plans and maintaining proper mulch levels. Extreme care is recommended when using a chemical herbicide to avoid overspray onto plant materials. It is the applicator's responsibility to restore any damage resulting from overspray to the plantings, per the approved plans.

PLANT REPLACEMENT

Plant replacement shall be the same species and specification as the approved plan. Move and replace all plant materials that may conflict with utility relocations and service. Only plants graded Florida #1 or better, per the *Florida Department of Agriculture and Consumer Services, Grades and Standards for Nursery Plants* are permitted on FDOT roadways. Should it become necessary to change the species, a permit is required from FDOT for approval by the FDOT District Landscape Architect.

TREE CELL STRUCTURES

Underground tree cells shall be maintained in such a manner as to prolong the life of the structure and prevent potential safety hazards. If the structures fail or become damaged, they shall be replaced with the same type and specification as the approved plan.

SITE FURNISHINGS

Site furnishing such as Trash Receptacles, Benches, Bollards and Bicycle Racks shall be maintained in such a manner as to prolong the life of the fixture and prevent potential safety hazards. If the fixtures and their overall function and mounting systems become damaged, they shall be replaced with the same type and specification as the approved plan.

HARDSCAPE (SPECIALTY SURFACING)

All tree grates and specialty surfacing (if applicable) shall be maintained in such a manner as to prevent any potential tripping hazards and protect damage to the surfacing and tree grates. Final surface tolerance from grade elevations shall, at a minimum, meet the most current FDOT Maintenance Rating Program Handbook for a sidewalk; ADA accessible sidewalk; and FDOT Design Standards for Design, Construction, Maintenance and Utility Operations on The State Highway System. If the specialty surfacing or tree grates become damaged, they shall be replaced with the same type and specification as the approved plan.

HARDSCAPE (CONCRETE PAVERS)

All concrete pavers (if applicable) shall be maintained in such a manner as to prevent any potential tripping hazards and protect damage to the pavers. Final surface tolerance from grade elevations shall, at a minimum, meet the most current *Interlocking Concrete Pavement Institute (ICPI), Guide Specifications for Pavers on an Aggregate Base, Section 23 14 13 Interlocking Concrete Pavers, Part 3.05*. If the concrete pavers become damaged, they shall be replaced with the same type and specification as the approved plan.

It shall be the responsibility of the AGENCY to maintain all signs located within a non-standard surfacing area. Such maintenance to be provided by the AGENCY shall include repair and replacement of the sign panel, post, and base.

HARDSCAPE (NON-STANDARD) TRAVELWAY SURFACING

It shall be the responsibility of the AGENCY to restore an unacceptable ride condition of the roadway, including asphalt pavement (if applicable), caused, or contributed by the installation or failure of non-standard surfacing, and/or the header curb, on the Department of Transportation right of way within the limits of this Agreement. Pavement restoration areas or "patches" will have a minimum length of 10-ft, measured from the edge of the header curb, and a width to cover full lanes for each lane affected by the restoration.

Pavement restoration will be performed in accordance with the most current edition of the *FDOT Standard Specifications for Road and Bridge Construction*, and the *FDOT Design Standards for Design, Construction, Maintenance and Utility Operations on the State Highway System*.

HARDSCAPE (LANDSCAPE ACCENT LIGHTING)

Landscape accent lighting shall be maintained in such a manner as to prolong the life of the lighting fixture and prevent potential safety hazards. If the lighting fixtures and their system become damaged, they shall be replaced with the same type and specification as the approved plan. Landscape lighting shall meet requirements for the sea turtle nesting and hatching.

MAINTENANCE OF TRAFFIC CONTROL

Reference the FDOT website regarding the selection of the proper traffic control requirements to be provided during routine maintenance and / or new installations of this DOT roadway.

VEGETATION MANAGEMENT AT OUTDOOR ADVERTISING (ODA)

To avoid conflicts with permitted outdoor advertising, please reference the State of Florida website regarding the vegetation management of outdoor advertising. This website provides a portal to search the FDOT Outdoor Advertising Inventory Management System Database. The database contains an inventory of outdoor advertising structures, permits and other related information maintained by the Department.

Also, reference the *Florida Highway Beautification Program* website link for *Vegetation Management at ODA signs* Florida Statutes and Florida Administrative Code related to vegetation management at outdoor advertising sign, permit applications for vegetation management and determining mitigation value of roadside vegetation.

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!

PART II. SPECIFIC PROJECT SITE MAINTENANCE REQUIREMENTS AND RECOMMENDATIONS

1. The Earman River Bridge will be upgraded with the addition of site furnishing: 10 Planters, 3 Benches, 1 Trash Receptacle, and a pedestrian hand railing are proposed on each side of the bridge. A new patterned pavement crosswalk will also be added at the north leg of Northlake Blvd., to match the 3 existing legs.
2. Pots to be planted with vines; plant species to be approved by FDOT District 4 Landscape Architect (DLA) prior to planting. Maintain vines between 4" and 18" in height, full to ground, allowed to hang over the planter. Horizontal growth shall be maintained to prevent foliage from growing further than 6 inches beyond the limits of the planter. Inspect vines monthly for maintaining full to ground coverage.
3. The planter pot has a passive irrigation system, based upon capillary action from water stored at the bottom of the pot. Inspect the irrigation well system performance yearly to ensure the system is providing water to the plants and repair or replace as needed. Hand water only during long periods of draught to wet the entire root zone and fill the water well at the bottom of the pot.
4. To maintain the intended appearance of all plants, apply the latest fertilizer recommended by the University of Florida IFAS Extension per the manufacturer's specifications.
5. Evaluate plant material on a monthly basis for pests, diseases, drought stress or general decline. If required, follow the integrated pest management program established by the Agency to ensure healthy plants.
6. Bridge Pedestrian/Bicycle Railing: Maintain cold galvanizing compound coating for all exposed surfaces of pedestrian railing, using the Federal Standard No. 595, Color 27038 (Semi-Gloss Black) in accordance with Specification Section 561.

THIS IS AN EXHIBIT ONLY. NOT FOR EXECUTION!

REFERENCES (4-27-20)

This reference list is provided as a courtesy. The list may not contain the most current websites. The most current references must be accessed for up-to-date information.

Accessible Sidewalk (ADA) <http://www.access-board.gov/guidelines-and-standards/streets-sidewalks>

Americans with Disabilities Act (ADA) (ADAAG) http://www.ada.gov/2010ADAstandards_index.htm

American National Standard Institute, ANSI A300, (Part 1) for Tree Care Operations – Trees, Shrub, and Other Woody Plant Maintenance – Standard Practices (Pruning), available for purchase <http://webstore.ansi.org>

Florida Department of Agriculture and Consumer Services, Division of Plant Industry, Florida Grades and Standards for Nursery Plants 2015 <http://www.freshfromflorida.com/Divisions-Offices/Plant-Industry/Bureaus-and-Services/Bureau-of-Plant-and-Apary-Inspection>

Florida Department of Community Affairs (DCA), Florida Board of Building Codes & Standards, 2017 Florida Building Code, Chapter 11 Florida Accessibility Code for Building Construction Part A http://www.floridabuilding.org/fbc/workgroups/Accessibility_Code_Workgroup/Documentation/CHAPTER_11_w_fl_a_specifics.htm

Florida Department of Transportation, Program Management, Maintenance Specifications Workbook Supplemental Specifications, Section 580 Landscape Installation <http://www.fdot.gov/programmanagement/Maintenance/2019Jan/default.shtm>

Florida Department of Transportation, FDOT Standard Plans for Design, Construction, Maintenance and Utility Operations on the State Highway System, Index 580-001 Landscape Installation <http://www.fdot.gov/design/standardplans/current/IDx/580-001.pdf>

Florida Department of Transportation, FDOT Design Manual for Design, Construction, Maintenance and Utility Operations on the State Highway System, Chapter 212.11 Clear Sight Triangles <http://www.fdot.gov/roadway/FDM/current/2018FDM212Intersections.pdf>

Florida Department of Transportation, FDOT Design Manual for Design, Construction, Maintenance and Utility Operations on the State Highway System, Chapter 215.2.3 Clear Zone Criteria and 215.2.4 Lateral Offset, Table 215.2.1 Clear Zone Width Requirements, Table 215.2.2 Lateral Offset Criteria (for Trees) <http://www.fdot.gov/roadway/FDM/current/2018FDM215RoadsideSafety.pdf>

Florida Department of Transportation, FDOT Standard Plans for Design, Construction, Maintenance and Utility Operations on the State Highway System, Index Series 102-600 Traffic Control through Work Zones <http://www.fdot.gov/design/standardplans/current/IDx/102-600.pdf>

Department of Transportation, Landscape Architecture Website www.MyFloridaBeautiful.com

Florida Department of Transportation, Maintenance Rating Program Handbook <http://www.dot.state.fl.us/statemaintenanceoffice/MaintRatingProgram.shtm>

Florida Department of Transportation Outdoor Advertising Database <http://www2.dot.state.fl.us/rightofway/>

Florida Exotic Pest Plant Council Invasive Plant Lists <http://www.fleppc.org/list/list.htm>

Florida Irrigation Society <http://www.fisstate.org>

Florida Power and Light (FPL), Plant the Right Tree in the Right Place http://www.fpl.com/residential/trees/right_tree_right_place.shtml

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

EXHIBIT D

APPROXIMATE COST FOR LANDSCAPE IMPROVEMENTS

This Exhibit forms an integral part of the DISTRICT FOUR (4) MAINTENANCE MEMORANDUM OF AGREEMENT between the State of Florida Department of Transportation and the AGENCY.

Anticipated Terms of a Separate Agreement

I.	FDOT PARTICIPATION:	\$ 0
	AGENCY PARTICIPATION: Via Separate Agreement	\$ 57,615.00
II.	APPROXIMATE LANDSCAPE IMPROVEMENT COST: Amounts are approximate	\$ 57,615.00

Please see attached

THIS IS AN EXHIBIT ONLY..... NOT FOR EXECUTION!

SECTION No.: 93040000
FPID No.: 442891-1-52-01
COUNTY: Palm Beach
S.R. No.: 5

EXHIBIT E

PATTERNED PAVEMENT MAINTENANCE

This Exhibit forms an integral part of the DISTRICT FOUR (4) MAINTENANCE MEMORANDUM OF AGREEMENT between the State of Florida Department of Transportation and the AGENCY.

"Maintenance" of all patterned pavement crosswalks in these Agreements shall be defined, as a minimum, to include its frictional characteristics and integrity as follows:

- (1) Within 60 days of project acceptance by the Department, all lanes of each patterned crosswalk shall be evaluated for surface friction. The friction test shall be conducted using either a locked wheel tester in accordance with **FM 5-592 (Florida Test Method for Friction Measuring Protocol for Patterned Pavements)** or Dynamic Friction Tester in accordance with **ASTM E1911**. **All costs for friction testing are the responsibility of the AGENCY.**
- (2) The initial friction resistance shall be at least **35** obtained at 40 mph with a ribbed tire test (FN40R) or equivalent (FM 5-592 attached). Failure to achieve this minimum resistance shall require all deficient crosswalk areas to be removed to their full extent (land by land) and replaced with the same product installed initially. The AGENCY is responsible for all costs associated with the removal and replacement of the crosswalk. If the Department determines that more than 50% of the lanes in the intersection require replacement, the entire intersection installation may be reconstructed with a different product on the Qualified Products List (QPL) or replaced with conventional pavement.
- (3) Approximately **one year** after project acceptance and **every two years** thereafter and for the life of the adjacent pavement, only the outside traffic lane areas of each patterned crosswalk shall be tested for friction resistance in accordance with **ASTM E274** or **ASTME 1911**. Friction resistance shall, at a minimum, have a FN40R value of **30** (or equivalent).
- (4) The results of all friction tests shall be sent to the **Operations Engineer** at the local FDOT District Four Operations Center located at Palm Beach Operations, 7900 Forest Hill Blvd., West Palm Beach, FL 33413 (561) 432-4966, with a cover letter either certifying, that the crosswalks comply with the minimum friction criteria, or stating what remedial action will be taken to restore the friction.

- (5) Failure to achieve the minimum resistance shall require all lanes of the crosswalk to be friction tested to determine the extent of the deficiency. All deficient areas shall be removed to their full extent (lane-by-lane) and replaced with the same product installed initially. If the Department determines that more than 50% of the lanes in the intersection require replacement, the entire intersection installation may be reconstructed with a different product on the QPL, or replaced with conventional pavement.
- (6) When remedial action is required in accordance with the above requirements, the local agency shall complete all necessary repairs at its own expense within 90 days of the date when the deficiency was identified. No more than two full depth patterned pavement repairs shall be made to an area without first resurfacing the underlying pavement to 1" minimum depth.
- (7) The Department will not be responsible for replacing the treatment following any construction activities by the Department in the vicinity of the treatment, or any costs for testing.
- (8) Should the local agency fail to satisfactorily perform any required remedial work or testing in accordance with this agreement, the Department reserves the right to replace the patterned pavement with conventional pavement (matching the adjacent pavement) and bill the local agency for this cost.

THIS IS AN EXHIBIT ONLY NOT FOR EXECUTION!



Florida Test Method for Friction Measuring Protocol for Patterned Pavements

Designation: FM 5-592

1. SCOPE

This method covers the testing procedures for evaluating the friction resistance of Patterned surfaces used in crosswalks over asphalt and concrete surfaces.

This test method contains two parts:

Part A - Friction testing performed with the Locked Wheel Friction Tester

Part B - Friction testing performed with the Dynamic Friction Tester (DFT)

2. APPARATUS

2.1 Locked Wheel Friction Tester - This apparatus shall be standardized in accordance with ASTM E274, "Standard Test Method for Skid Resistance of Paved Surfaces Using a Full-Scale Tire". The friction test tire used shall be in accordance with ASTM E501, "Standard Specification for Standard Rib Tire for Pavement Skid-Resistance".

2.2 Dynamic Friction Tester - This apparatus shall be standardized in accordance with ASTM E1911, "Standard Test Method for Measuring Paved Surface Frictional Properties Using the Dynamic Friction Tester".

3. FRICTION NUMBER CONVERSION

The regression equations relating the locked wheel test results and the DFT results at 40 mph (65 km/h) are:

$$FN40R = 0.64 \cdot DFT40 + 9.23 \quad (1)$$

$$DFT40 = 1.56 \cdot FN40R - 14.42 \quad (2)$$

where,

FN40R = Friction Number from locked wheel testing at 40 mph using a ribbed tire
DFT40 = Coefficient of Friction from DFT at 40 mph multiplied by 100.

Although the above equations can be used to convert the DFT result to the locked wheel friction number at 40 mph and vice versa, conditions do exist where the DFT testing or the locked wheel testing at 40 mph is not feasible due to constraints such as safety, traffic congestion, speed limits, and/or roadway geometries. In these cases, it may be preferable to conduct the locked wheel testing at a slower speed, e.g., 20 or 30 mph. The following regression equations have been developed to convert the locked wheel test results at 20 and 30 mph to those at 40 mph:



$$FN40R = 0.89 \cdot FN20R - 4.88 \tag{3}$$

where,

FN20R = Friction Number from locked wheel testing at 20 mph using a ribbed tire, and

$$FN40R = 0.95 \cdot FN30R - 2.91 \tag{4}$$

where,

FN30R = Friction Number from locked wheel testing at 30 mph using a ribbed tire.

For ease of application of the above harmonization results, Table 1 summarizes the conversions from FN30R, FN20R and DFT40 to FN40R. Note that the friction numbers shown in this table were rounded to the closest integer. The numbers highlighted in yellow represent the current minimum required friction numbers depending on survey cycle, test method, and speed evaluated.

Table 1. Friction Number Table

FN40R	FN30R	FN20R	DFT40
22	26	30	20
23	27	31	21
24	28	32	23
25	29	34	25
26	30	35	26
27	31	36	28
28	33	37	29
29	34	38	31
30*	35*	39*	32*
31	36	40	34
32	37	41	36
33	38	43	37
34	39	44	39
35**	40**	45**	40**
36	41	46	42
37	42	47	43
38	43	48	45
39	44	49	46
40	45	50	48
41	46	52	50
42	47	53	51



43	48	54	53
44	49	55	54
45	50	56	56

* Minimum friction numbers required for inventory cycles of patterned crosswalks.

**Minimum friction numbers required for new construction and 3-year APL test decks for patterned crosswalks.

4. PROCEDURE

The test procedures for both the Locked Wheel Friction Tester and the Dynamic Friction Tester are described in the following. All testing should be performed within either the driver or passenger side wheel path, regardless of the equipment used.

4.1 PART A- Friction Testing with the Locked Wheel Friction Tester

- A) **New Construction** – The locked wheel test shall be conducted on all crosswalks within 60 days of the new surface completion date. One valid lockup test is required for each lane; all lanes shall be evaluated and compared. The test layout is shown in Figure 1.
- B) **Inventory** – For in-service Approved Product List (APL) test sections, the locked wheel test is conducted at 6-month intervals up to 3 years. Maintenance surveys are conducted on a yearly basis. Test site shall be confined to a single outside traffic lane (single direction) for each crosswalk location. The locked wheel test will require three repeat lockups and averaged for the designated test lane. The lane in which the friction tests were conducted must be identified in the report along with the test results.
- C) **Retest** – At any point when friction numbers are determined to be below the required values shown in Table 1, all lanes shall be evaluated, and the range of friction values shall be determined.
- D) **Special Request** – At any time, a patterned pavement is in need of a special assessment, the designated lane(s) shall be evaluated to determine the range of representative friction values.

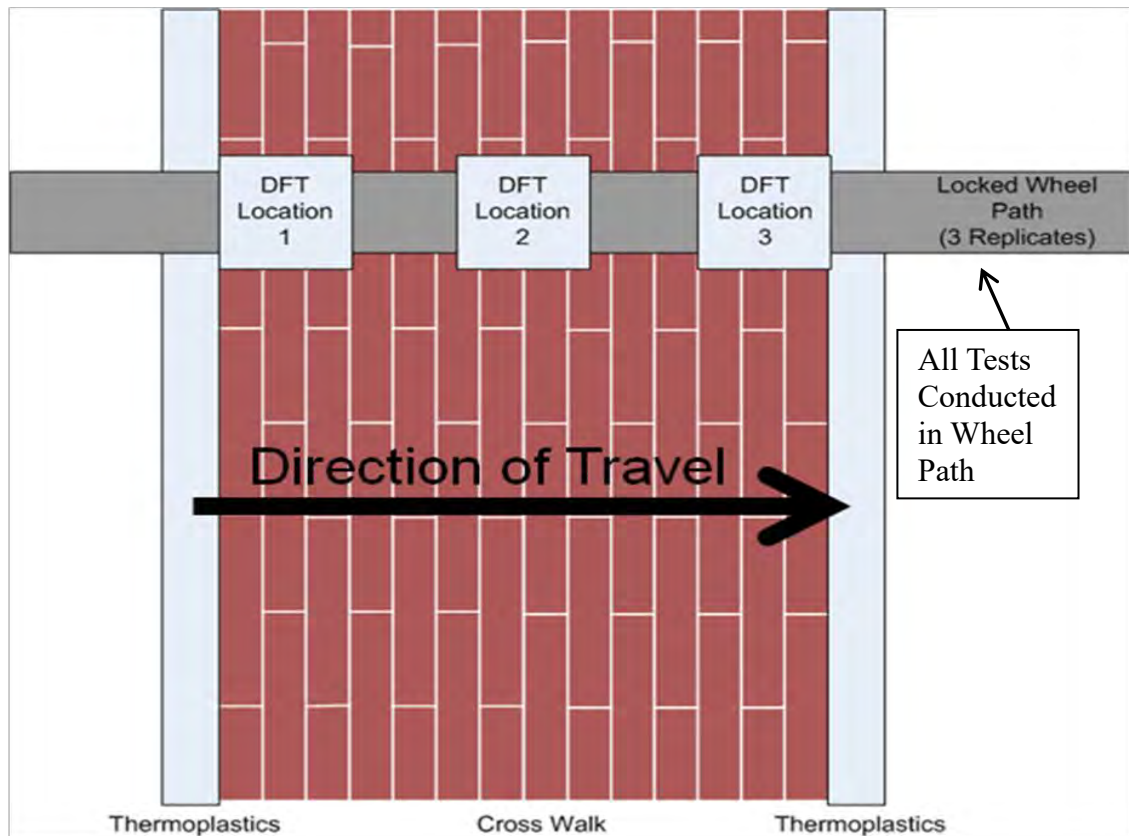


FIGURE 1 Testing protocol for patterned pavement.

4.2 PART B- Skid Testing with the Dynamic Friction Tester (DFT)

- A) **New Construction** – The DFT test shall be conducted on all crosswalks within 60 days of the new surface completion date. DFT tests shall be conducted at three (3) discrete locations in each lane; the results shall be averaged and reported for each lane tested. All lanes shall be evaluated and compared. The test layout is shown in Figure 1.
- B) **Inventory** – For in-service APL test sections, the DFT test is conducted at 6-month intervals up to 3 years. Maintenance surveys are conducted on a yearly basis. Test site shall be confined to a single outside traffic lane (single direction) for each crosswalk location. DFT tests will be conducted at three (3) discrete locations (Figure 1) in each lane; the results shall be averaged and reported for each lane tested. The lane in which the friction tests were conducted should be identified in the report with the test results.
- C) **Retest** – At any point when friction numbers are determined to be below the required values shown in Table 1, all lanes shall be evaluated, and the range of friction values shall be determined.



- D) **Special Request** – At any time, a patterned pavement is in need of a special assessment, the designated lane(s) shall be evaluated to determine the range of representative friction values.

5. TEST SITE SELECTION REQUIREMENTS

Manufacturers shall provide a field service test installation of each product within a marked crosswalk on a roadway with an ADT of 6,000 to 12,000 vehicles per day per lane, on a site approved by the Department. The test installation shall be a minimum six feet wide and extend from pavement edge to pavement edge across all traffic lanes and shoulder pavement at the crosswalk location.

6. REPORTING

- 6.1 Friction numbers for the patterned crosswalks should be reported using FDOT's Materials form number 675-060-05. This form can be downloaded from FDOT's website at:

<https://pdl.fdot.gov/api/form/downloadAttachment/10981075>



FPL

LED Lighting

MARK UP FOR NORTH PALM BEACH U.S.
ONE LIGHT REFURBISHMENT:
1. EXISTING CONCRETE POLES
2. BLACK TEAR DROP DEEP SKIRT PENDANT
LAMP BY HALOPHANE, 4000K (FDOT) &
11,384 LUMENS
3. ARM- 6' TENON CONNECTION IN BLACK
(NO. 3 PAGE 10)
4. MOUNTING HEIGHT APPROX. 30'
5. EXISTING SOURCE 110v.
6. DISABLE EXISTING TIMERS, USE FPL
PHOTOCELLS
06.16.20



Roadway Lighting | Area Lighting | Pendant Lighting | Post Top Lighting | Brackets and Poles

Safer. Smarter. More Vibrant Spaces.



FPL®

Roadway Lighting

Feel Safe, Drive Safe



Shield facing coastal line

Cree – RSW Large and Extra-large
Turtle-friendly Amber



Cree – RSW



Cree – XSPM



AEL – ATBS



AEL – ATBM and ATBL

Available in black,
bronze, or gray



AEL – ATB2












Cooper – Verdeon M



Cooper – Verdeon M

ROADWAY LIGHTING

Manufacturer	Style	Fixture	Pole Options	Bracket Options	Light Pattern	Line Watts/ NEMA Label	Color Temp	Lumens	Glare Rating (BUG)	.ies File	Billing Tier	
Cree	RSW Large and Extra-large Turtle-friendly Amber	 (Gray) shield facing coastal line	6, 7	1	3	92/90	594nM (Amber)	3,715	B3-U0-G3	PL 14092-001A RSWL - TRL AID FnRpt.ies	F5	
			6, 7	1	3	144/140	594nM (Amber)	5,300	B1-U0-G2	PL15098-001A RSWX-A-HT-3ME-32L- TRL-UL-GY-N AID FnRpt.ies	I5	
	RSW	 (Gray)	6, 7	1	3	28/30	3000K	3,300	B1-U0-G1	RSWS-3ME-3L-30K7.ies	B2	
			6, 7	1	3	26/30	4000K	3,300	B1-U0-G1	RSWS-3ME-3L-40K7 CONFIGURED.ies	B2	
			6, 7	1	3	45/50	3000K	5,000	B1-U0-G1	RSWS-3ME-5L-30K7 CONFIGURED.ies	C2	
			6, 7	1	3	41/40	4000K	5,000	B1-U0-G1	RSWS-3ME-5L-40K7 CONFIGURED.ies	C2	
XSPM	 (Gray)	6, 7	1	3	95/100	4000K	12,000	B2-U0-G2	XSPMD-D-HT-3ME-12L-40K7-UL-SV-N- DAL_PL14275-001A.ies	G3		
AEL	ATBS	 (Gray)	6, 7	1	2	40/40	4000K	4,770	B1-U0-G1	ATBS_E_XXXXX_R2.ies	C2	
			6, 7	1	2	47/50	4000K	5,392	B1-U0-G1	ATBS_F_XXXXX_R2.ies	C2	
			6, 7	1	2	76/80	3000K	8,212	B2-U0-G2	ATBS_I_XXXXX_R2_3K_DALI.ies	E2	
			6, 7	1	2	76/80	4000K	8,653	B2-U0-G2	ATBS_I_XXXXX_R2.ies	E2	
	ATBM	 (Gray)	6, 7	1	3	118/120	4000K	15,453	B2-U0-G3	ATBM_P30_XXXXX_R3_4K_5K.ies	G2	
	ATBL	 (Gray)	6, 7	1	3	259/260	4000K	28,091	B3-U0-G5	ATBL_F_XXXXX_R3.ies	O4	
	ATB2	 (Gray)	6, 7	1	4	133/130	3000K	15,627	B2-U0-G3	ATB2_40BLEDE10_XXXXX_R4_3K_ DALI.ies	H3	
			6, 7	1	4	133/130	4000K	16,593	B2-U0-G3	ATB2_40BLEDE10_XXXXX_R4_4K_5K.ies	H3	
			6, 7	1	4	268/270	3000K	30,644	B3-U0-G5	ATB2_80BLEDE10_XXXXX_R4_3K_ DALI.ies	O5	
			6, 7	1	4	268/270	4000K	32,329	B3-U0-G5	ATB2_80BLEDE10_XXXXX_R4.ies	O5	
			(Bronze)	6, 7	Hybrid only	4	133/130	4000K	16,593	B2-U0-G3	ATB2_40BLEDE10_XXXXX_R4_4K_5K.ies	H3
				6, 7	Hybrid only	4	268/270	4000K	32,329	B3-U0-G5	AATB2_80BLEDE10_XXXXX_R4.ies	O5
			(Black)	4, 6, 7	2	4	133/130	4000K	16,593	B2-U0-G3	ATB2_40BLEDE10_XXXXX_R4_4K_5K.ies	H3
				4, 6, 7	2	4	268/270	4000K	32,329	B3-U0-G5	ATB2_80BLEDE10_XXXXX_R4.ies	O5
Cooper	Verdeon M	 (Gray)	6, 7	1	3	182/180	4000K	22,236	B3-U0-G3	VERD-M-A03-E-U-T3-AP.ies	K4	
	Verdeon M	 (Gray)	6, 7	1	3	247/250	4000K	29,537	B3-U0-G4	VERD-M-A04-E-U-T3-AP.ies	N4	

Note: All roadway fixtures are grey unless otherwise noted



FPL®

Area Lighting

Inspiring Illumination

Available in black,
or gray or bronze



Cooper - Galleon



Cooper - UFLD



Cooper - UFLD



Cooper - UFLD

AREA LIGHTING

Manufacturer	Style	Fixture	Pole Options	Bracket Options	Light Pattern	Line Watts/ NEMA Label	Color Temp	Lumens	Glare Rating (BUG)	.ies File	Billing Tier
Cooper	Galleon		1, 4, 8*	5	4	113/110	4000K	12,336	B2-U0-G3	GAP-AF-02-LED-U-T4W.ies	G3
		(Black)	1,4*	5	4	225/230	4000K	23,844	B3-U0-G4	GAN-AF-04-LED-U-T4W.ies	M4
			1,4*	5	4	445/450	4000K	47,372	B4-U0-G5	GAN-AF-08-LED-U-T4W.ies	Y6
		(Gray)	1,4*	5	4	558/560	4000K	58,506	B4-U0-G5	GAN-AF-10-LED-U-T4W.ies	EE7
Cooper	UFLD		6, 7	24" stand-off (2DS)	6x6	51/50	4000K	5,976	B2-U0-G1	UFLD-S-C15-X-U-66.ies	D3
			6, 7	24" stand-off (2DS)	6x6	85/90	4000K	10,530	B3-U0-G1	UFLD-C25-X-U-66.ies	F3
			6, 7	24" stand-off (2DS)	6x6	184/180	4000K	23,797	B4-U0-G2	UFLD-C70-X-U-66.ies	K4
			6, 7	24" stand-off (2DS)	6x6	371/370	4000K	48,028	B5-U0-G3	UFLD-L-C175-X-U-66.ies	U5

* = 20' (13' MH) Standard concrete pole for 113W only.
 = 35' (27'6" MH) Standard concrete pole applicable to all.

Note: Glare (BUG) Ratings for UFLD are measured at 0° tilt.



FPL®

Pendant Lighting

Functional Can Be Beautiful



Holophane – Bern



Holophane – Teardrop with deep skirt







Holophane – Teardrop (Memphis)

Turtle-friendly amber



Holophane – Bern

PENDANT LIGHTING

Manufacturer	Style	Fixture	Pole Options	Bracket Options	Light Pattern	Line Watts/ NEMA Label	Color Temp	Lumens	Glare Rating (BUG)	.ies File	Billing Tier
	Bern		3, 4	3	3	58/60	4000K	6,808	B1-U0-G2	ISF 31451P5 GBLF2 P20 40K XX X X L3.ies	D11
		 (Turtle-friendly amber)	3, 4	3	3	56/60	Amber	1,934	B1-U0-G0	Upon Request	D11
Holophane	Teardrop w/deep skirt	 (Black)	3, 4	3	3	144/140	4000K	11,384	B3-U0-G3	ISF 36774P15 ES2 P35S 40K XX SG 3 DS.ies	I11
	Teardrop (Memphis)	 (Black)	3, 4	3	3	144/140	4000K	15,375	B2-U3-G4	ISF 33920P15 ES2 P35S 40K XX TG 3.ies	I10



FPL®

Post Top Lighting

Making a Great First Impression



AEL – Contemporary
(Contempo)



Cooper – Mesa



GE – EPTC



GE – Traditional Carriage (Town & Country) – No Side Panels



GE – Traditional Carriage (Town & Country) – W/Side Panels



Black/Black

Holophane – Granville



Clear/Black









Holophane – Granville



Green/Green

Holophane – Granville

POST TOP LIGHTING

Manufacturer	Style	Fixture	Pole Options	Bracket Options	Light Pattern	Line Watts/ NEMA Label	Color Temp	Lumens	Glare Rating (BUG)	.ies File	Billing Tier
AEL	Contemporary (Contempo)	 (Grey)	1 (20'), 2, 8	NA	3	38/40	3000K	2,970	B1-U3-G1	245L_P30_XX_30K_R3_RNA_FPD95.ies	C2
			1 (20'), 2, 8	NA	3	72/70	3000K	5,565	B2-U3-G2	245L_P55_XX_30K_R3_RNA_FPD95_Special.ies	E2
			1 (20'), 2, 8	NA	3	38/40	4000K	3,188	B1-U3-G1	245L_P30_XX_40K_R3_RNA_FPD95.ies	C2
			1 (20'), 2, 8	NA	3	72/70	4000K	5,977	B2-U3-G2	245L_P55_XX_40K_R3_RNA_FPD95_Special.ies	E2
Cooper	Mesa	 (Black)	1 (20'), 2, 5, 8	NA	3	75/80	4000K	7,456	B2-U0-G2	PMM-E03-LED-E-U-T3.ies	E5
			1 (20'), 2, 5, 8	NA	3	150/150	4000K	14,911	B3-U0-G3	PMM-E06-LED-E-U-TE.ies	I6
GE	EPTC	 (Black)	1 (20'), 2, 8	NA	5	65/70	4000K	7,300	B3-U0-G1	eptc02_07A40____.ies	D4
	Traditional Carriage (Town & Country) - No Side Panels	 (Black)	1 (20'), 2, 8	NA	3	39/40	3000K	4,090	B1-U0-G2	EPTT01_F4BN30____-120-277V.IES	C2
			1 (20'), 2, 8	NA	3	39/40	4000K	4,110	B2-U0-G2	EPTT01_F4BN40____-120-277V.IES	C2
			1 (20'), 2, 8	NA	3	73/70	3000K	7,425	B1-U0-G2	EPTT01_F7DN30____-120-277V.IES	E2
			1 (20'), 2, 8	NA	3	73/70	4000K	7,660	B2-U0-G2	EPTT01_F7DN40____-120-277V.IES	E2
	Traditional Carriage (Town & Country) - W/Side Panels	 (Black)	1 (20'), 2, 8	NA	3	39/40	3000K	3,500	B1-U3-G3	EPTT01_F4BA30____-120-277V.IES	C2
			1 (20'), 2, 8	NA	3	39/40	4000K	3,600	B1-U3-G3	EPTT01_F4BA40____-120-277V.IES	C2
			1 (20'), 2, 8	NA	3	73/70	3000K	6,450	B1-U4-G3	EPTT01_F7DA30____-120-277V.IES	E2
			1 (20'), 2, 8	NA	3	73/70	4000K	6,750	B1-U4-G3	EPTT01_F7DA40____-120-277V.IES	E2
	Holophane	Granville	 Black/Black	1, 5, 8*	NA or 4	3	39/40	3000K	4,644	B2-U3-G4	ISF 32566P8 GVD2 P20 30K AS 3 NF.ies
1, 5, 8*				NA or 4	3	39/40	5000K	4,888	B2-U3-G4	ISF 32566P12 GVD2 P20 50K AS 3 NF.ies	C5
1, 5, 8*				NA or 4	3	60/60	3000K	6,586	B2-U4-G5	ISF 32566P14 GVD2 P30 30K AS 3 NF.ies	D5
1, 5, 8*				NA or 4	3	60/60	5000K	6,932	B2-U4-G5	ISF 32566P17 GVD2 P30 50K AS 3 NF.ies	D5
Granville		 Clear/Black	1, 5, 8*	NA or 4	3	60/60	5000K	7,440	B2-U5-G4	ISF 30151P5 GVD2 P30 50K AS 3 N.ies	D5
Granville		 Green/Green	1, 5	NA	3	39/40	3000K	4,644	B2-U3-G4	ISF 32566P8 GVD2 P20 30K AS 3 NF.ies	C5
			1, 5	NA	3	39/40	5000K	4,888	B2-U3-G4	ISF 32566P12 GVD2 P20 50K AS 3 NF.ies	C5
			1, 5	NA	3	60/60	3000K	6,586	B2-U4-G5	ISF 32566P14 GVD2 P30 30K AS 3 NF.ies	D5
			1, 5	NA	3	60/60	5000K	6,932	B2-U4-G5	ISF 32566P17 GVD2 P30 50K AS 3 NF.ies	D5

*Also available in double bracket configuration

Post Top B – 5/7/2020



FPL®

Brackets and Poles

Discover a New Road to Efficiency

BRACKETS



1

Style

Standard
2', 6', 8', 12'
Side Mounted

Color

Silver



2

Style

Standard
8'
Side Mounted Arm
or Standard 6', 8'
Tenon Mounted Arm

Color

Black



3

Style

Decorative
6' Tenon Mounted Arm
or Decorative 48"
Pedestrian Side
Mounted Arm

Color

Black



4

Style

Decorative
Double Bracket
Tenon Mounted Arm

Color

Black
Green



5

Style

Single or
Double Bracket
Tenon Mounted
for Galleon

Color

Black
Gray
Bronze

POLES

Standard Concrete



1

Tenon Mount
20' (13' MH)
35' (27'6" MH)

Standard Black Fiberglass



2

Tenon Mount
13' (10' MH)
20' (15'6" MH)

Black Columbia Concrete



3

Tenon Mount
20' (15'9" MH)

Black Octagonal Concrete



4

Tenon Mount
37' (30' MH)

Black or Green Washington Concrete



5

Tenon Mount
18.5' (14'6" MH)

Standard Wood



6

Arm Mount
35' (29' MH)
40' (33'6" MH)
45' (38" MH)

Standard Concrete



7

Arm Mount
30' (22'6" MH)
35' (27'6" MH)
40' (30" MH)
45' (35' MH)

Black Tapered Concrete





8

Tenon Mount
14'6" (10' MH)
21'6" (15'6" MH)

EXISTING POLES ARE SIM. BUT WITH EXPOSED AGGREGATE IN A DARK GREENISH COLOR. IT IS ASSUMED THAT NPB POLES CAN BE USED.

*MH = Approximate Mounting Height

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2022 - 2026**

Strategic Result : Quality of Life	Department : Public Works
Project Name : Bridge Improvement - US 1	Year(s) : 2022
Project Description : Collaboration with FDOT to include design elements that include decorative lighting, enhanced facilities for pedestrians and bicyclists, including benches, lighting and trash receptacles, and minor aesthetic improvements. The project will also include providing a textured crosswalk on the north side of the US1/Northlake Blvd intersection.	
Link to Strategic Plan : The project addresses Quality of Life issues by providing needed infrastructure for pedestrians and bicyclists and enhancing visual access to the Earman River. Additionally, the infrastructure and aesthetic improvements will serve as an asset during efforts to redevelop the US1/Northlake area in accordance with the Citizens' Master Plan.	
Need, Justification, Benefits : FDOT is replacing the US 1 Bridge over the Earman River (FPID 442891-1-32-01). The bridge is being replaced due to structural failures. On October 18, 2017, a 35-foot section of the sidewalk and part of the shoulder on the southbound side collapsed into the waterway. Temporary repairs have been made, but the bridge has reached the end of its life cycle and needs to be replaced. FDOT is collaborating with the Village to include aesthetic and pedestrian elements that exceed FDOT's design standards.	
Location & Area Map	Project Photo
	
Comments : Gentile Glas Holloway O'Mahoney & Associates (2GHO) was hired in January 2019 to provide conceptual bridge and streetscape design services. Design elements have been limited due to requirements from regulatory agencies.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2022 - 2026**

Project Name :	Bridge Improvement - US 1					
Strategic Result :	Quality of Life					
Department :	Public Works					
	2022	2023	2024	2025	2026	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	150,000					150,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Funding Sources :						
General revenues						\$0
Impact fees						0
Grant revenues						0
Debt Service						0
Infrastructure Surtax	150,000					150,000
Fund balance						0
Other						0
Total Revenues	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	Construction costs represent payment to FDOT to construct Village desired Master Plan elements as a part of the bridge construction.					
Grant Information	Pursuit of grant funding has not been successful.					

**VILLAGE OF NORTH PALM BEACH
VILLAGE MANAGER'S OFFICE**

TO: Honorable Mayor and Council
FROM: Andrew D. Lukasik, Village Manager
DATE: March 24, 2022
SUBJECT: **POLICY DISCUSSION** – Use of FY2021 Net Income

The audited statement for FY2021 (October 1, 2020 – September 30, 2021) indicates that the Village's General Fund ended the year with a net income amount of **\$2.2m**. The audit indicates that the General Fund's unassigned fund balance increased \$2.2m to \$13.89m. This unassigned fund balance amount is equivalent to 54% of total general fund expenditures (\$25.86m)

Typically, net income would roll into the Village's Fund Balance (as is currently represented in the FY2021 audit). However, because the unassigned fund balance will be approximately 45% of total general fund expenditures without it, staff is recommending that **\$2m** of the FY2021 net income amount be used to address various equipment and capital needs.

The Audit Committee reviewed staff's recommendations for use of the funding during its March 4, 2022 meeting. The Committee recommended that \$2m of the net income from FY 2021 be used to address the equipment and capital needs identified by staff.

Staff is requesting Village Council policy direction related to this recommendation. Should Village Council agree with staff's recommendation to use the net income amount to address equipment and capital needs, staff will develop and present an amendment to the FY2022 budget for Council consideration at the April 14th and April 28th meetings.

Recommendation:

Village staff seeks Council policy direction regarding the use of \$2,000,000 of FY2021 Net Income.



Village of North Palm Beach

Village Manager's Office

TO: Chairman Magill and Audit Committee Members

FROM: Andrew D. Lukasik, Village Manager

DATE: March 4, 2022

SUBJECT: Recommendations for Deployment of FY2021 General Fund Net Income Funds

As you know, Village staff is estimating that the FY2021 General Fund Net Income will be approximately \$2.2m. Generally, this surplus would be rolled into the General Fund Unassigned Fund Balance. However, given that the Fund Balance amount is healthy, Village staff believes that it is prudent to invest the net income amount in needed capital improvements and equipment acquisition. Staff's recommendation includes projects that have been in the CIP, can be implemented – or begin to be implemented -- within the next year and have funding shortfalls.

Staff is requesting input from the Audit Committee before finalizing a recommendation to the Village Council. The following is a list of recommended investments as prioritized by staff for the use of \$2m of the Net Income:

Public Safety Uninterruptible Power Supply (UPS) System: \$90,000

Currently, the replacement of the UPS System at the Public Safety Building is included in the Capital Improvement Plan (CIP) as part of a large-scale project that was developed to secure grant funding. Unfortunately, funding for the grant program is limited and the Village's project didn't receive any funding. No matching funds from the Village were included in the CIP for this equipment.

Essentially, the UPS System is a battery backup power system that supplies power long enough for equipment to properly shut down when utility power fails. It prevents the loss of data and minimizes the stress a hard shutdown causes on electronic equipment. The UPS is also a surge protector that protects connected devices from power problems, like surges or abnormal voltages, which can damage, reduce lifespan, or affect performance of electronic equipment and devices.

Although the Building is equipped with a generator, the UPS is important to protect equipment during power outages – especially during the arrival of a storm event.

Cardiac Monitors and Power Stretchers: \$240,000

Cardiac monitor/defibrillator are a major component in providing high quality emergency medical services. Technology advances require replacement every five (5) years. Four (4) of the Village's cardiac monitors/defibrillators are scheduled to be replaced in FY2023. However, the Assistance to Firefighters Grant Program, which wasn't funded, this year, was expected to fund the bulk of the expense. The CIP included a Village match amount of \$40,000 to fund the \$160,000 acquisition. If net income is used, the Village share in the CIP will be reprogrammed for other projects – in other words, we'll redeploy it for other infrastructure needs over the next year or two.

Additionally, Fire Rescue requires the replacement of two (2) power stretchers that will have reached the end of their useful life and will no longer be supported by the manufacturer by 2023. The power stretchers, and their associated loading systems, provide a safer method of loading and off-loading patients reducing both the possibility of dropping the patient or causing injury to the caregiver. The CIP included a Village match amount of \$20,000 to fund the \$80,000 acquisition. If net income is used, the Village share in the CIP will be reprogrammed for other projects.

Anchorage Park Playground: \$125,000

The playground at Anchorage Park is heavily used. It is reaching the end of its useful life (installed in 2009) and needs to be replaced with a more modern structure that will provide shade. \$250,000 is currently budgeted (\$125,000 from the General Fund and \$125,000 from a LWCF grant).

Increasing the Village's contribution by \$75,000, for a total match of \$200,000, will allow the Village to get the maximum grant match of \$200,000 for a total project cost of \$400,000.

An additional \$50,000, however, will allow the Village to secure a playground with greater shade and amenities. This would take the use of net income to **\$125,000** for a total project cost of \$450,000.

Air Handlers/Chiller Replacement: \$440,000

Three of the Village's facilities (Village Hall, the Library and the Public Safety Building) are in critical need of investments in their air conditioning infrastructure.

The Village Hall is in need of new air handlers (installation) and a chiller. The total project cost is \$190,000. No Village funding is currently allocated for this work as grants were anticipated to fund the work. However, Village staff intends to pay for the air handler/air purification system using ARPA funding (\$10,000). Net income in the amount of **\$180,000** would be used to purchase and install the new chiller and install the air handler.

Please note that staff is recommending for using the ARPA funds for the purchase of the air handler/air purification system and NOT the installation of the equipment in order to facilitate the single audit process that will be required due to the use of federal funding. The Village intends to program ARPA funds for use on projects or equipment that are clearly eligible under Treasury's guidance and avoid any instances of ambiguity.

In saying this, and at the risk of creating some confusion, it should be noted that the US Treasury developed its final rule for the use of ARPA funding and it results in greater flexibility for the use of those funds. The final rule allows municipal jurisdictions to spend a standard amount, up to \$10 million (the Village is receiving \$6.5 million), within the revenue loss category—even if they did not actually experience a revenue loss. Municipalities have broad latitude to use their entire standard allocation to support local government services and avoid many of the other categories' additional requirements. The purpose of this new assumption is most likely to eliminate the need for Treasury to review a flood of single audits.

While the final rule creates flexibility in the use of the ARPA funding, staff is not suggesting deviating from the general policy guidelines that Council established for their use (water quality, air quality, software application for Community Development to allow electronic submittal and review of development and permit applications).

Village staff is proposing to replace five (5) condensing units at the Library with the purchase of a new chiller along with replacement of the existing air handlers. The entire project is anticipated to cost \$600,000. The CIP currently has \$400,000 allocated for this project. The new system will replace the originally installed system (1968). At this time, we're continuing to evaluate the design to determine the number of handlers needed. Because of the uncertainty related to the air handlers, staff is recommending allocating **\$200,000** of the net income amount towards this project.

The Public Safety Building is in need of three (3) air handlers. The work is identified in the CIP, but has been anticipated to be funded solely by grants. Staff recommends allocating **\$60,000** from net income for the installation of the air handlers.

In summary, staff is recommending the use of net income for the municipal facilities air handler/chiller replacement project be used for 1) the purchase and installation of a chiller and air handler at Village Hall in the amount of \$180,000, 2) the purchase and installation of air handlers at the Library in the amount of \$200,000 and 3) the installation of air handlers at the Public Safety Building in the amount of \$60,000. Total use of net income for this project, then, is \$440,000.

Work Order Software for Public Works: \$100,000

The Department of Public Works maintains a system of disconnected software systems that are used to track activities and inventory. These separate systems have made it difficult to manage data to fully understand workload and activities, supply and inventory use and control, and asset management. Additionally, these software components are not tied to the Village's financial software.

To improve record keeping and data gathering, it is recommended that Public Works secure a comprehensive work order software system. This proposed software acquisition is not included in the Village's CIP. The redefined leadership positions in the Department have led to a new perspective regarding operational needs – the software was not previously identified as a needed work tool but has grown in importance as resource management, decision making and efforts to work efficiently are being hindered by the lack of data integration.

Front Load Solid Waste Vehicle: \$330,000

The Village's Solid Waste Division operates three (3) front loaders to service commercial and multi-family accounts. Two trucks are used for daily operations with the third being used as a spare. Although not the Village's past practice, those three trucks are being rotated in and out of service so that the spare doesn't sit idle for long periods of time.

One front load truck is set for replacement in 2023 due to consistent mechanical and electronic failures requiring frequent repairs. Currently, the time between ordering a vehicle and delivery is generally over one year. Staff is recommending that funding be dedicated for this purpose now in order to begin the process to acquire a new front load garbage truck.

Lighthouse Traffic Calming/Bridge Design: \$115,000

The Lighthouse Bridge was constructed in 1958 and needs to be reconstructed as its nearing the end of its useful life. Although it's "health index" is good (at 92.8) it is functionally obsolete in that it does not adequately accommodate pedestrians and bicyclists and its weight bearing capacity is limited. Regarding the "health index", a score between 80 – 90 is generally considered to be "fair" while a score that is less than 80 is considered "poor".

Design and engineering expenses are funded in the CIP in the amount of \$100,000 in FY2022. Staff is recommending that the amount be increased by \$115,000 (for a total of \$215,000) to address preliminary engineering activities associated with the bridge as well as planning services associated with the introduction of traffic calming solutions on Lighthouse Drive. It should be noted that traffic calming on Lighthouse Drive was identified as a "High Priority" action item in the Citizens' Master Plan. Additionally, members of the Village Council and Village staff receive many complaints about speeding on Lighthouse Drive (and other local streets). Evidence of these concerns from the public can be found on Nextdoor as a petition is currently being circulated requesting the installation of speed humps in order to reduce speeds on Lighthouse Drive.

Additional funding for engineering services are included in FY2023. \$250,000 has been programmed to fund additional engineering associated with the design of the bridge.

East Alleyway Resurfacing and Wall Replacement and/or Anchorage Park Dry Storage: \$560,000

These two projects have funding in the CIP but have been delayed and/or may experience shortfalls. Staff would recommend reserving the sum of **\$560,000** from net income to apply towards one or both of these projects. Staff would anticipate having the Village Council make a final policy decision once additional project information is available.

East Alleyway:

The Village will pursue the resurfacing and design/replacement of the walls in the alley east of US1. Funding is available in the CIP but has been delayed due to other obligations. Additionally, the funding is limited to \$100,000 annually in fiscal years 2024, 2025 and 2026.

If this project is determined to be a priority by the Village Council, it is anticipated that the additional funding from net income will be able to be combined with some operating and capital expenditure savings from FY2022. Delaying construction until the availability of additional funds at the beginning of the next fiscal year will allow staff time to secure feedback on wall designs from residents, Planning Commission and Council and coordinate planning and implementation of the work with residents adjacent to the alley (the project will touch several residents' back yards – so communication regarding the scope and coordination of activities is more sensitive than many other projects).

Staff proposes to complete milling and resurfacing of the alley and the wall replacement concurrently. The section that has deteriorated more than the others is between Yacht Club Drive and Anchorage Drive North – most likely due to problems with the underlying stormwater infrastructure system. It is recommended that the Village complete work on this section first.

Dry Storage:

This project does have funding in the CIP but costs, depending upon the materials selected and scope of work (fencing, storage lot surface, etc), could exceed the budgeted amount. There continue to be policy decisions to be

made by the Village Council prior to finalizing the design. Those decisions could impact the budget. Staff is recommending including this as a project for possible funding from FY2021 net income due to the uncertainty regarding the project budget.

Summary:



The recommended list of capital investments identified above will expend most of the net income amount from FY 2021. With the exception of the Public Works Work Order Software Project and purchase of the Front End Loader, all projects are currently included in the Village's CIP (copies of the CIP project sheets are attached for your information). Most of the projects were eligible for grant funding but those grants have been limited and have delayed implementation of these important investments. As it relates to the Alley and Dry Storage Projects, the funding will allow the Village Council flexibility to work on those projects based upon their priority.

Other Potential Projects for Funding:

Although the projects identified above represent staff recommendations, there are a number of other projects that are currently in the CIP that could be considered as well:

- Additional street resurfacing projects: there are a number of streets that have been completed with more scheduled soon. There are other streets that require milling and resurfacing as well, but the CIP has funding from the infrastructure surtax proceeds for the next four years. It is possible, however, that infrastructure surtax funding will end early.
 - *On November 8, 2016, Palm Beach County voters approved a ballot issue to levy a One-Cent Infrastructure Sales Surtax to pay for the acquisition or improvements to public infrastructure. Collections began on January 1, 2017 and will end on or before December 31, 2026. It will sunset if the proceeds exceed \$2.7 billion on or before September 1 of any year. Based upon County reports, it is likely that collection of the surtax will end on December 31, 2025.*
- Seawall replacement: seawalls at Lakeside Park and Anchorage Park are in poor condition.
 - Lakeside Park would be able to be replaced quickly as engineering plans have already been developed. The CIP anticipates a project in 2025 using grant funding for 50% of the anticipated \$750,000 cost.
 - No engineering plans have been developed for Anchorage Park – and no decisions have been made with respect to a Village Council policy question related to the replacement of the existing docks with floating docks or boat lifts. Funding could be used to develop plans for the seawall (\$137,000 is included in the CIP in FY2023).
- Tennis Court Lighting and Fence Replacement (\$350,000): may be some grant funding available in the future.
- Anchorage Park Path/Site Lighting: a \$230,000 project is anticipated in FY2023 with 80% of the funding from the Recreation Trails Program Grant.
- Fire Rescue Bathroom and Kitchen Remodel: improvements are needed, but it is a lower priority (\$90,000).



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : People and Organizational Performance	Department : Fire Rescue
Project Name : Cardiac Monitor/Defibrillator Replacement	Year(s) : 2023 Est. Life:
Project Description : The Department will replace all four monitor/defibrillators in FY 2023, moving back to an appropriate five (5) year replacement cycle.	
Link to Strategic Plan : Cardiac monitor/defibrillator are a major component in providing high quality emergency medical services. Thechnology advances require a five (5) year replacement cycle to stay state-of-the-art. This replacement schedule will allow the Department to provide continued high quality service	
Need, Justification, Benefits : High quality, state-of-the-art cardiac monitor/defibrillators are essential to providing high quality EMS. As stated above, technical advances occur rapidly and a five (5) year life expectancy is a reasonable timeframe to maintain this equipment.	
Location & Area Map	Project Photo
	
Comments : These purchases replace existing equipment. No new or additional equipment is included.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Cardiac Monitor/Defibrillator Replacement					
Strategic Result :	People and Organizational Performance					
Department :	Fire Rescue					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction						0
Vehicle						0
Equipment	160,000					160,000
Other						0
Total Budget	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Funding Sources :						
General revenues	\$160,000					\$160,000
Impact fees						0
Grant revenues						0
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	Minimal impact on operating budget. This equipment is vital to the continuance of providing high quality, critical medical care to the community.					
Grant Information	N/A					



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Quality of Life	Department : Parks & Recreation
Project Name : Anchorage Park Playground Replacement	Year(s) : 2023 Est. Life:
Project Description : Replacement of the playground equipment at Anchorage Park.	
Link to Strategic Plan : New playground equipment will address the need to provide safe and well-maintained amenities for the community.	
Need, Justification, Benefits : The existing playgrounds at Anchorage Park has had several components removed due to safety concerns. The remaining structures is over 12 years old and is unsightly in appearance. There are 2 playgrounds at Anchorage Park, one for ages 2-5 and the other is for ages 5-12. The playground at Anchorage Park gets a lot of use not only from children that live in the neighborhood but also when there are family events and pavilion rentals at Anchorage Park. Due to improper maintenance along with its age, both playground systems should be replaced.	
Location & Area Map	Project Photo
	
Comments : A State of Florida Land and Water Conservation Grant (LWCF), which was originally intended to fund the Anchorage Park Dry Storage Project, could provide \$125,000 toward the total project cost of \$250,000. Staff has inquired with the State about the ability to transfer this grant from the Dry Storage Project to the replacement of the playground.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Anchorage Park Playground Replacement					
Strategic Result :	Quality of Life					
Department :	Parks & Recreation					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	100,000					100,000
Vehicle						0
Equipment	150,000					150,000
Other						0
Total Budget	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Funding Sources :						
General revenues	\$125,000					\$125,000
Impact fees						0
Grant revenues	125,000					125,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	Need to begin project in 2022 (50% to be completed by May/June). A time extension for the grant will be required.					
Grant Information	LWCF Grant (50/50); The Village will appropriate any grant matching requirements upon notification of grant approval. If targeted grant isn't awarded, the Village will need to either suspend the project or seek alternate funding sources.					


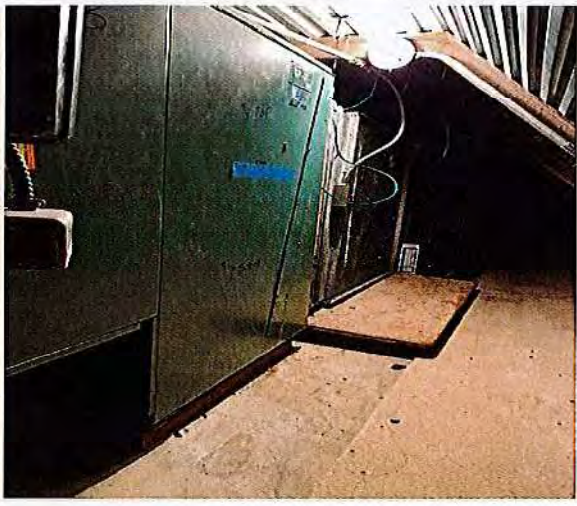
**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : People and Organizational Performance	Department : Public Works
Project Name : Public Safety Building Air Handler Replacement	Year(s) : 2023 Est. Life:
Project Description : Replace (2) Air Handlers in the Public Safety Building.	
Link to Strategic Plan : To appropriately maintain the building and provide for appropriate working conditions for Village staff,	
Need, Justification, Benefits : Due to the age of the Air Handler Units at the Public Safety Building and the close location to saltwater, these two (2) Air Handlers will need to be replaced in the very near future. The interior and exterior of these units are rusting away.	
Location & Area Map	Project Photo
	
Comments : Since the Public Safety Building is occupied 24 hour per day and 7 days a week the A/C needs to be operational at all times. This facility also serves as the Village's Emergency Operations Center.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Public Safety Building Air Handler Replacement					
Strategic Result :	People and Organizational Performance					
Department :	Public Works					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	40,000					40,000
Equipment	50,000					50,000
Vehicle						0
Other						0
Total Budget	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Funding Sources :						
General revenues						\$0
Impact fees						0
Grant revenues	90,000					90,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	No significant impact. Capital expenditure is designed to replace existing air handler units.					
Grant Information	American Rescue Plan Act (ARPA) Funds					


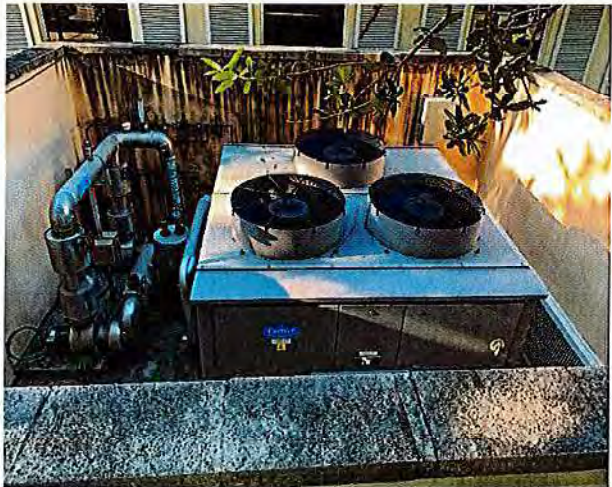
**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : People and Organizational Performance	Department : Public Works
Project Name : Library A/C Replacement	Year(s) : 2023 Est. Life:
Project Description : Replace the Library's A/C unit that cools the upstairs section of the building.	
Link to Strategic Plan : The project will allow the Village to avoid an emergency purchase and having to remove windows to install temporary A/C units. The Library is heavily used by residents and is considered a valuable asset to the community. Replacement of the a/c will allow the Village to continue to deliver services without disruption and/or risk of damage to the building or materials.	
Need, Justification, Benefits : The A/C System Air Handler on the second floor of the Library is the originally installed system (1968). This system requires R22 Refrigerant which is no longer produced. If the system leaks or has a compressor failure, the second story A/C unit will no longer be able to dehumidify the area. Additionally, the compressor units and electrical system has been found to be undersized as staff has worked on developing the scope of this project. This is a proactive measure that must be taken to ensure that the Library is able to remain open and no damage occurs to any materials inside the building.	
Location & Area Map	Project Photo
	
Comments : The scope has expanded since this project was originally conceived as a replacement of the air handlers. It is now anticipated that the existing compressor units will be replaced by a 30-ton unit, electric service will be upsized, a new mounting pad and wall will be installed, air handler and asbestos removal from the second floor crawl space, interior repairs following removal of the air handler, landscaping, and engineering services.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Library A/C Replacement					
Strategic Result :	People and Organizational Performance					
Department :	Public Works					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering	60,000					60,000
Construction	160,000					160,000
Equipment	180,000					180,000
Vehicle						0
Other						0
Total Budget	\$400,000	\$0	\$0	\$0	\$0	\$400,000
Funding Sources :						
General revenues	\$250,000					\$250,000
Impact fees						0
Grant revenues	150,000					150,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$400,000	\$0	\$0	\$0	\$0	\$400,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)						
Grant Information	Grant funding will be provided by monies from the American Rescue Plan Act (air quality).					





**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : People and Organizational Performance	Department : Public Works
Project Name : Village Hall Air Handler and Chiller Replacement	Year(s) : 2023 Est. Life:
Project Description : Village Hall A/C air handler and chiller replacement.	
Link to Strategic Plan : Both the air handler and chiller are necessary to maintain the building and provide the appropriate environmental workplace conditions for staff.	
Need, Justification, Benefits : A/C chiller is past its seven (7) year life expectancy. Two (2) chiller coils were replaced in 2020. The bottom of the unit is failing and the system is deteriorating. This unit is significantly deficient and needs to be replaced.	
Location & Area Map	Project Photo
	
Comments :	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Village Hall Air Handler and Chiller Replacement					
Strategic Result :	People and Organizational Performance					
Department :	Public Works					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction						0
Equipment	190,000					190,000
Vehicle						0
Other						0
Total Budget	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Funding Sources :						
General revenues						\$0
Impact fees						0
Grant revenues	190,000					190,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)						
Grant Information	ARPA funding will be used for the air handler as this will improve air quality in Village Hall.					

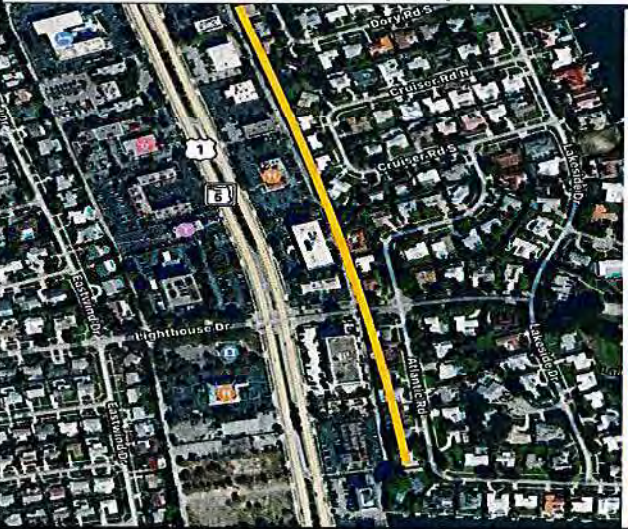

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Quality of Life	Department : Public Works
Project Name : Bridge Replacement & Streetscape Design - Lighthouse Drive	Year(s) : 2023-2025 Est. Life:
Project Description : Create design concepts to replace the Lighthouse Drive Bridge and introduce streetscape concepts throughout Lighthouse Drive in accordance with the goals of the Citizens' Master Plan (2016). The project includes the cost of engineering and construction services for the replacement of the Lighthouse Drive Bridge.	
Link to Strategic Plan : This project improves the Village's Quality of Life as it provides for dependable infrastructure that addresses critical transportation and safety needs.	
Need, Justification, Benefits : The Lighthouse Drive bridge was constructed in 1958 and is nearing the end of its useful life. The 2019 FDOT bridge inspection report gave the bridge only a 27.2 sufficiency rating, but a 92.8 health index due to substantial repairs completed in 2018. The Village needs a plan for replacing the bridge in 4 to 7 years. 2GHO will explore design options for the replacement of the Lighthouse Bridge and develop conceptual designs for Lighthouse Drive that will address the community's desire to manage traffic speeds, enhance pedestrian safety and beautify the corridor.	
Location & Area Map	Project Photo
 	 
Comments : Needed repairs identified by the annual FDOT bridge inspection report were completed in 2018. Gentile Glas Holloway O'Mahoney & Associates (2GHO) was hired in January 2019 to provide conceptual bridge and streetscape design services. It is important to initiate design and engineering services as soon as possible give the potential for Federal funding from pending bills addressing critical infrastructure.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Bridge Replacement & Streetscape Design - Lighthouse Drive					
Strategic Result :	Quality of Life					
Department :	Public Works					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design	100,000					100,000
Engineering		250,000				250,000
Construction			5,000,000			5,000,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$100,000	\$250,000	\$5,000,000	\$0	\$0	\$5,350,000
Funding Sources :						
General revenues						\$0
Impact fees						0
Grant revenues			5,000,000			5,000,000
Debt Service						0
Infrastructure Surtax	100,000	250,000				350,000
Fund balance						0
Other						0
Total Revenues	\$100,000	\$250,000	\$5,000,000	\$0	\$0	\$5,350,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	Needed repairs identified by the annual FDOT bridge inspection reports have been completed, but the bridge has reached the end of its life cycle.					
Grant Information	Rebuild FL Gen Infrastructure Grant; The Village will appropriate any grant matching requirements upon notification of grant approval. At this time, the Village is preparing to proceed with design work without the assistance of grant funding.					



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : All Neighborhoods as Desirable Places to Live	Department : Public Works
Project Name : East Alley Wall Replacement	Year(s) : 2024-2026 Est. Life:
Project Description : Replacement of the East Alley Wall.	
Link to Strategic Plan : The replacement of the Alley Wall is important to maintain Quality of Life by replacing infrastructure that is meeting the end of its life and mitigate the impact of this commercial activity on adjacent residential properties in order to maintain All Neighborhoods as Safe and Desirable Places to Live.	
Need, Justification, Benefits : The East Alley Wall is in need of replacement and a new design. The new design needs to be attractive and have the ability to easily replace sections when damage occurs. Construction schedule will be over 5 years. Old alley wall materials will be used for repairs until project is completed.	
Location & Area Map	Project Photo
	
Comments : Design of the East Alley Wall still needs to be determined. Intent is to use the same, or similar, design used for the new Anchorage Park Dry Storage area. Significant public outreach will be needed. Impact on many properties abutting the East Alley Wall will be significant.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	East Alley Wall Replacement					
Strategic Result :	All Neighborhoods as Desirable Places to Live					
Department :	Public Works					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction		100,000	100,000	100,000		300,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$0	\$100,000	\$100,000	\$100,000	\$0	\$300,000
Funding Sources :						
General revenues				\$100,000		\$100,000
Impact fees						0
Grant revenues						0
Debt Service						0
Infrastructure Surtax		100,000	100,000			200,000
Fund balance						0
Other						0
Total Revenues	\$0	\$100,000	\$100,000	\$100,000	\$0	\$300,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	This project will reduce staff time and materials on the East Alley Wall. Approximately \$25,000 per year is spent on repairs plus the cost of the man hours.					
Grant Information	N/A					



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Community Culture and Character	Department : Parks & Recreation
Project Name : Anchorage Park Dry Storage	Year(s) : 2023 Est. Life:
Project Description : Renovation of the north side dry storage area at Anchorage Park. The new dry storage area will include an 8' fence, interior and exterior landscaping, security cameras and an electronic gate. The number of spaces will remain the same at approximately 140. The spaces, however, will accomodate more large boats or RVs.	
Link to Strategic Plan : Beautification of Anchorage Park and enhanced security at the dry storage area.	
Need, Justification, Benefits : The current dry storage area is inefficiently designed and unappealing while being in a very visible location. Additionally, it is not adequately secured and does not meet the aesthetic standards established by the Code due to the use of windscreens on the exterior chain link fencing. The resident demand for this facility is extremely high resulting in a very long waiting list.	
Location & Area Map	Project Photo
	
Comments : This project does not include any work on the south side of the marina.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Anchorage Park Dry Storage					
Strategic Result :	Community Culture and Character					
Department :	Parks & Recreation					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design	10,000					10,000
Engineering	50,000					50,000
Construction	540,000					540,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Funding Sources :						
General revenues	\$500,000					\$500,000
Impact fees						0
Grant revenues	100,000					100,000
Debt service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)						
Grant Information	A State of Florida stormwater grant is funding \$100,000 of the \$600,000 that was originally budgeted. This grant is pending approval.					



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Quality of Life	Department : Recreation
Project Name : Seawall Replacement at Lakeside Park	Year(s) : 2025 Est. Life:
Project Description : Replacement of the Lakeside Park seawall.	
Link to Strategic Plan : The seawall at Lakeside Park is showing signs of deterioration and requires replacement. The replacement will be necessary to maintain needed infrastructure that will preserve the park and prevent impacts to water access to residential properties that share the canal.	
Need, Justification, Benefits : Due to the very poor condition of the seawall, particularly the southeast section, engineering was completed in 2020 in case the seawall fails and an emergency repair is needed. Part of the project scope is a "living seawall" to protect and promote water quality. The seawall is clearly at or near the end of its useful life, and could suffer a structural failure at any time, especially during a severe rain event or during a sudden recession of the water level in the lake (such as from waves or a drop from an unusually high tide to a relatively low tide).	
Location & Area Map	Project Photo
	
Comments : Staff recommendations are based upon an engineering study completed in December 2017 to assess damage at Lakeside Park after Hurricane Irma. The canal side seawall will need to be addressed at a future date and is less critical at this time.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Seawall Replacement at Lakeside Park					
Strategic Result :	Quality of Life					
Department :	Recreation					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction			750,000			750,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$0	\$0	\$750,000	\$0	\$0	\$750,000
Funding Sources :						
General revenues			375,000			375,000
Impact fees						0
Grant revenues			375,000			375,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$0	\$0	\$750,000	\$0	\$0	\$750,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.					
Grant Information	FIND (50/50). The village will appropriate any grant matching requirements upon notification of grant approval. If targeted grant isn't awarded, the Village will need to either suspend the project or seek alternate funding sources					



**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Quality of Life	Department : Country Club Tennis
Project Name : Tennis Court Lighting and Fence Replacement	Year(s) : 2023 Est. Life:
Project Description : This project would replace the existing court lights with LED sports lighting. The existing concrete poles may be used. The center poles are deteriorating and must be removed. The project also includes the replacement of all tennis fences including posts and mesh as the fence poles have deteriorated beyond repair.	
Link to Strategic Plan : This project would result in safe, better performing and more cost effective infrastructure on the tennis court.	
Need, Justification, Benefits : The court lighting system is over 20 years old and not adequate for standard tennis play. The courts are being used for night play throughout the year by members, residents, and guests. With this project, the lighting on the courts would be uniform and dark areas would be eliminated. Most importantly, several light boxes are no longer stable and spin in the high winds; this is a safety risk as the boxes each weigh 270 pounds. Drainage on the courts is hindered in certain areas due to the improper location of bottom rails and mesh. The rails have dropped lower over the years and some rest on the court surface which prevents the courts from draining properly. This has resulted in additional maintenance in order to remove algae accumulation.	
Location & Area Map	Project Photo
	
Comments : Seek grants and/or capital lease arrangements through lighting product suppliers.	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Tennis Court Lighting and Fence Replacement					
Strategic Result :	Quality of Life					
Department :	Country Club Tennis					
	2023	2024	2025	2026	2027	Total
Project Budget:						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	350,000					350,000
Equipment						0
Vehicle						0
Other						0
Total Budget	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Funding Sources:						
Club revenues	\$175,000					\$175,000
Grant revenues	175,000					175,000
Debt service						0
Other						0
Total Revenues	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s):	With replacement, the total energy usage reduction would be approximately 82% and the CO2 emissions would be reduced by approximately 516 tons.					
Grant Information:	LWCF Grant (50/50). The Village will appropriate any grant matching requirements upon notification of grant approval. If targeted grant isn't awarded, The Village will need to either suspend the project or seek alternate funding sources.					


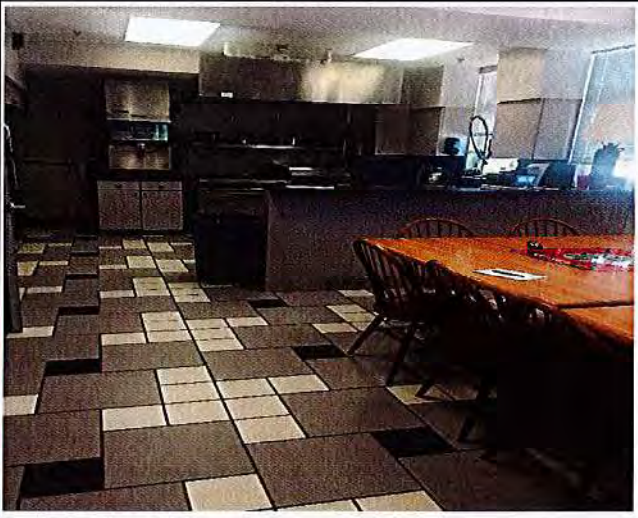
**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : Quality of Life	Department : Parks & Recreation
Project Name : Anchorage Park Pathway and Site Lighting	Year(s) : 2023 Est. Life:
Project Description : <p>This is the renovation of the walking paths at the Anchorage Park. This project will include the complete demolition of the existing path and construction of a new one. It will also include park amenities related to the path. Removal of the existing bollards and replacement with LED lighting with marina/coastal themed fixtures. Lighting would be added to the path along the north side of the park as part of this project.</p>	
Link to Strategic Plan : <p>These improvements at Anchorage Park pathways are working towards the goal of the Master Plan to update and upgrade the Village infrastructure. Providing dependable, well-maintained to provide those using the park at night or early-morning with additional security.</p>	
Need, Justification, Benefits : <p>Current pathway is deteriorating and can no longer be patched up. The scope would completely removing old asphalt then leveling the grade and replace with new asphalt. Also, removing old fitness stations and replacing with new stations. Current lighting on the pathway consists of old bollards that are deteriorating and can no longer be maintained. The scope would add lighting to a segment of the park that is currently dark. New marina/coastal themed lighting would be consistent with fixtures on the existing fishing/overlook piers.</p>	
Location & Area Map	Project Photo
	
Comments : <p>A Recreation Trails Program grant would be used, if approved. The Village match would be 20%.</p>	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Anchorage Park Pathway and Site Lighting					
Strategic Result :	Quality of Life					
Department :	Parks & Recreation					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	120,000					0
Vehicle						0
Equipment	110,000					110,000
Other						0
Total Budget	\$230,000	\$0	\$0	\$0	\$0	\$110,000
Funding Sources :						
General revenues	\$46,000					\$46,000
Impact fees						0
Grant revenues	184,000					184,000
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.					
Grant Information	The pathway project will be funded partially through a Recreation Trails Program Grant (RTP) in the amount of \$184,000					

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
2023 - 2027**

Strategic Result : People and Organizational Performance	Department : Fire Rescue
Project Name : Fire Rescue Kitchen Remodel	Year(s) : 2023 Est. Life:
Project Description : Remodel the Fire Rescue kitchen to make it more user friendly including more cabinet and counter space, commercial sink, and updated floor tile, wall finish and appliances.	
Link to Strategic Plan : Providing an updated kitchen enhances the day-to-day Fire Rescue operations and also creates a more useable space during times of disaster.	
Need, Justification, Benefits : The current kitchen is original to the building having been completed in 1999. The space was designed for a smaller daily user count and use during disasters was not factored. Cabinet and counter space are inadequate to serve the present use. All appliances, with the exception of the dishwasher, are original. The floor tile is cracked in places and the cabinets are in disrepair. This remodel will enhance operations and boost employee morale.	
Location & Area Map	Project Photo
	
Comments :	

**VILLAGE OF NORTH PALM BEACH
CAPITAL IMPROVEMENT PLAN
FINANCIAL INFORMATION
2023 - 2027**

Project Name :	Fire Rescue Kitchen Remodel					
Strategic Result :	People and Organizational Performance					
Department :	Fire Rescue					
	2023	2024	2025	2026	2027	Total
Project Budget :						
Land acquisition						\$0
Planning / Design						0
Engineering						0
Construction	80,000					80,000
Vehicle						0
Equipment						0
Other						0
Total Budget	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Funding Sources :						
General revenues	\$80,000					\$80,000
Impact fees						0
Grant revenues						0
Debt Service						0
Infrastructure Surtax						0
Fund balance						0
Other						0
Total Revenues	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Operating Impact:						
Personnel						\$0
Operating						0
Capital						0
Other						0
Total Operating	\$0	\$0	\$0	\$0	\$0	\$0
Comment(s)	Minimal impact on operating budget. The project will require staff time to develop specs, prepare plans and bid documents, and monitor progress of project.					
Grant Information	N/A					

**VILLAGE OF NORTH PALM BEACH
VILLAGE MANAGER'S OFFICE**

TO: Honorable Mayor and Council
FROM: Andrew D. Lukasik, Village Manager
DATE: March 24, 2022
SUBJECT: **DISCUSSION ITEM – Regulation of Trailer Parking**

During the discussions about boat and RV parking, members of the Council raised the issue of regulating the parking of utility trailers in residential neighborhoods. This discussion has been delayed due to the magnitude of the issues associated with regulating boat and RV parking, and the fact that the discussion was occurring at the time of the COVID-19 pandemic.

Trailer Parking Policy Direction:

Staff is seeking Village Council policy direction on this issue prior to presenting a draft ordinance for Council's review.

Policy Questions:

- Is the focus of this regulation on enclosed trailers or will it cover open trailers as well? Open trailers that carry recreational equipment (ATVs, personal watercraft, etc.) are already regulated.
- Will enclosed trailers be considered equipment under Section 18-35 and 18-35.1? These sections allow a maximum of two pieces of equipment.
- Should parking of a trailer in the R1 or R2 districts be limited to the occupant of the property?
- Should open and enclosed trailers be parked in the side and rear yards only?
 - If yes, should they be screened with 90% opacity from the rear and side yards?
- Should a 5' rear yard setback similar to boats and RVs be required?
- Allow screening from the ROW to consist of an opaque, 6' gate that cannot exceed 20' in width?
- Size restrictions? 10 feet high? Exclude any mechanical equipment from restrictions?
- Restrictions on uses? Generally, commercial equipment is restricted/regulated in residential zoning districts. Many of the trailers are for commercial use.
- Grandfathering and/or an exception procedure if they exceed the amount of equipment or exceed size limits?

Photos of some existing conditions are included with this memorandum for reference.

Recommendation:

Village staff seeks Council discussion, input and guidance on potential regulation of the parking utility trailers in the Village's residential zoning districts.





16 March, 2022 02:49 PM



16 March, 2022 02:34 PM

Sec. 18-35.1. Recreational vehicles and trailers; parking on residential property restricted in R-1 and R-2 residential zoning districts.

Recreational, campers, and camping equipment in the form of travel and/or camping trailers, motor homes, personal use recreational use trailers including motorcycle and all terrain vehicle trailers and vans, designed and used exclusively as temporary living quarters for recreation, for camping, for travel and for other personal recreation use, shall be parked in the side or rear yard, or within completely enclosed garages on sites containing a single family or duplex residence, subject to the following conditions:

- (1) A maximum of two (2) pieces of such equipment, inclusive of those provided for in section 18-35, at a time shall be permitted on a site, excluding those stored within a completely enclosed garage. No more than one (1) recreational vehicle shall be permitted on site.
- (2) Such parking shall be limited to such equipment owned or leased by and for the use of the occupant of the site.
- (3) The location for such parked equipment shall be in the rear yard at least five (5) feet from the rear property line, or in the side yard not projecting beyond the front building line. Equipment, including equipment owned by a guest of an occupant, may be temporarily parked on the site from the front building line to the paved street or alleyway (including the swale/rights-of-way as long as no portion extends into any sidewalk or street) for a period of time not to exceed four (4) twenty-four hour periods in any fourteen (14) day period unless prohibited by section 18-34.1.
- (4) Such equipment shall, at all times, be currently registered and licensed as required by the laws of the State of Florida and, if applicable, shall display a current registration sticker and have attached a current vehicle license plate.
- (5) When parked on the site, such equipment shall not be used for living or sleeping quarters or for housekeeping or storage purposes and shall not have attached thereto any water, sewer, electric or gas service connection, except as may be periodically required to maintain the equipment and appliances or recharge a vehicle's storage batteries.
- (6) Such equipment shall not exceed the maximum length, width, height and weight permitted under applicable provisions of the motor vehicle laws of the State of Florida; provided, however, the maximum length of the equipment exclusive of the trailer shall not exceed thirty (30) feet and the maximum height shall not exceed ten (10) feet, exclusive of affixed mechanical equipment.
- (7) Such equipment shall be securely affixed to the ground or removed immediately upon the issuance of a hurricane or tropical storm warning by a recognized government agency so that it will not be a hazard or menace during high winds or hurricanes.
- (8) All such equipment, when parked on site shall be visually screened from the view of abutting properties and alleyways in accordance with the requirements set forth below. The line of sight shall be from the edge of abutting properties, street rights-of-way and alleyways closest to the site. Equipment is not required to be screened from the right-of-way providing access to the rear or side yard if such equipment is located behind a gate at least six (6) feet in height and no more than twenty (20) feet wide.

Screening shall be in the form of a properly anchored wall, fence or gate (meeting all building code requirements) or a hedge or other living vegetation, each with a minimum opacity of ninety percent (90%). Walls, gates or fences shall be constructed in accordance with section 45-36(D), and the use of chain link fencing with windscreens is prohibited. Hedges or other living vegetation shall be planted in the ground and shall be of sufficient height to screen such equipment. If screening located on the same property as the equipment requires vegetation greater than four (4) feet in height, vegetation shall be

planted a minimum of four (4) feet at grade and shall reach a sufficient height to screen such equipment within two (2) years. Existing hedges or other living vegetation on an adjacent property may be used to provide the required screening, provided, however, that in the event the hedges or other living vegetation on an adjacent property is removed and not replaced so as to provide the required screening, screening shall be provided on the property on which the equipment is located in accordance with the requirements of this section or the equipment shall be removed from the property. Vegetation shall be maintained at all times so as not to encroach onto neighboring properties (if provided on the property on which the equipment is located) or rights-of-way.

- (9) All such equipment and the associated parking areas shall be kept in a clean, neat and presentable condition. Such equipment shall not be inoperable, wrecked, junked, partially dismantled or abandoned. Major repairs or overhauling shall not be conducted on the site.
- (10) The village council finds that, as a matter of fact, recreational equipment and camping equipment are customary accessory uses of the land in R-1 and R-2 zoning districts in the village.
- (11) Such parked equipment shall not be used in the course of any commercial activity. For this purpose, commercial activity shall include any type of business or activity which is conducted on or off the subject premises.
- (12) Any resident who, on or before November 12, 2020, both (i) owns equipment that does not meet the dimensional requirements of subsection (6) above or the setback from the rear property line required by subsection (3) above and (ii) has stored such equipment on his or her property, may file an application for a dimensional exception on a form supplied by the community development department. No fee shall be charged for such application.
 - (a) An applicant seeking an exception to the dimensional requirements or rear setback requirement shall be required to demonstrate that the applicant meets all other requirements of this section including, but not limited to, required screening, and that the equipment will not significantly affect the natural light or increase the shadows or shade on an adjacent property to the extent that the storage of the equipment on the applicant's property has a negative impact on the neighbor's enjoyment of his or her property.
 - (b) The application shall be accompanied by the following information:
 - 1. Documentation demonstrating equipment ownership and date of acquisition;
 - 2. Identification of the location of the equipment as evidenced by photographs and/or a sketch; and
 - 3. Identification of the wall, fence or vegetation utilized for screening in relation to adjacent properties as evidenced by photographs and/or a sketch.

Upon receipt of a completed application, village staff will conduct a site visit to verify compliance with the criteria set forth above and may require the applicant to provide additional information to complete the application process.

- (c) The community development department shall review the application to ensure it is complete and prepare the necessary documentation for review by the village council. The village council shall approve, approve with conditions or deny the application. The village council's final determination shall be set forth in a written order.
- (d) The applicant shall be required to notify all adjacent property owners, including the owners of properties separated from the applicant's property by a public or private right-of-way, of the council's consideration of the dimensional exception application. Such notice shall be on a form supplied by the community development department. Ownership shall be determined utilizing the county property appraiser's database. At least seven (7) days prior to the village scheduling

the dimensional application for consideration by the village council, the applicant shall provide a notarized certification that such notice has been provided to all adjacent property owners either via first class mail or hand-delivery. No additional notice shall be required.

- (e) A dimensional exception shall not run with the property and the sale of the property, a change in the occupant of the property, or a change in the ownership of the equipment shall terminate the approval. Once a dimensional exception has been granted by the village council, any increase in the size of the equipment or significant alteration of the required screening, including, but not limited to, the removal of a hedge or living vegetation on adjacent property, shall require a new application. Notwithstanding the foregoing, if a resident who has been granted a dimensional exception acquires new equipment of the same or smaller dimension that still exceeds the dimensional requirements set forth in subsection (6) above, he or she shall be required to apply for administrative approval on a form supplied by the community development department.

(Ord. No. 2016-07, § 4, 9-8-16; Ord. No. 2019-06 , § 3, 7-11-19; Ord. No. 2021-01 , § 3, 1-14-21)