

Monday, July 15, 2019
6:00 pm



Town Hall Commission Chambers
247 Edwards Lane
Palm Beach Shores, FL 33404

**TOWN COMMISSION
REGULAR MEETING AGENDA**

Mayor Myra Koutzen
Vice Mayor Gil Gilgallon

Commissioner Roby DeReuil
Commissioner Bob Stanton
Commissioner Brian Tyler

Town Attorney Keith Davis
Town Clerk Evyonne Browning
Assistant Clerk Gaudy Quesada

1. **CALL TO ORDER**

- a. Pledge of Allegiance
- b. Roll Call

2. **APPROVAL OF MEETING AGENDA** (Additions, substitutions, deletions)

3. **CONSENT AGENDA** (Items that do not need discussion, but require a vote)

- a. June 17, 2019 Regular Commission Meeting Minutes.
- b. Special Event Permit SP19-10 – Celebration of Life Memorial on August 17, 2019 from 3:00 pm to 5:30 pm sponsored by Bret Worchester.

4. **PRESENTATIONS/UPDATES**

- a. Property Appraiser, Dorothy Jacks. to give an update on Homestead.
- b. 2018/19 Audit Report (*Presented by Terry L. Morton, Jr., CPA with Nowlen, Holt & Miner, P.A.*)
- c. Presentation on Municipal IT security processes (*Essential Net Solutions*)

5. **DEPARTMENT AND BOARD REPORTS**

- a. Financials
 - 1. Approval of Financial Report for Period ending June 30, 2019
- b. Staff Reports:
 - 1. Police Department
 - 2. Fire Department
 - 3. Public Works
 - 4. Town Clerk
 - 5. Town Attorney
- c. Planning & Zoning Report (verbal)

6. **COMMISSION REPORTS**

7. **PUBLIC COMMENTS**

PUBLIC PARTICIPATION AND OPPORTUNITY TO BE HEARD (Resolution R-7-13)

8. **UPDATES/DISCUSSIONS** *(Non-voting items)*

- a. Building Department Update (*Mayor Koutzen*)

9. **OTHER BUSINESS** (Any regular business requiring a vote)

- a. Approval of the updated Statewide Mutual Aid Agreement between the Town of Palm Beach Shores and the Florida Division of Emergency Management to the 2018 Version. (*Mayor Koutzen*)
- b. Set Proposed Millage Rate for Fiscal Year 2019/20.
- c. Confirm Budget Hearing Dates:
1. First Budget Hearing Monday, September 9, 2019 at 6:00 pm in the Commission Chambers.
 2. Second Budget Hearing: September 17, 2019 at 6:00 pm.
Move September 16, 2019 Commission Meeting to Tuesday, September 17, 2019, immediately following the 6:00 pm Budget Hearing.
- d. **SE19-1**, Gentile, Glas, Holloway & O'Mahoney, as Agent for the Owner of 98 Lake Drive, 90 Lake Drive, 82 Lake Drive 1, 72 Lake Drive 1, and 66 Lake Drive, requests a Special Exception to establish a building site area that exceeds three (3) platted lots, pursuant to Section Pf. 7.4. Building site area. of the Town of Palm Beach Shores Zoning Code. The request is to establish a building site area that includes Lots 549-559, as recorded in Plat Book 23, at Pages 29-32, Plat of Palm Beach Shores. The properties are located in Zoning District C.
- e. **REPLAT-M-19-1**, Gentile, Glas, Holloway & O'Mahoney, as Agent for the Owner of 98 Lake Drive, 90 Lake Drive, 82 Lake Drive 1, 72 Lake Drive 1, and 66 Lake Drive, requests approval to replat Lots 549-559, as recorded in Plat Book 23, at Pages 29-32, Plat of Palm Beach Shores, to unify the entirety of the Sailfish Marina Resort Property. The properties are located in Zoning District C.

10. **ORDINANCES AND RESOLUTIONS**

- a. Resolution R-9-19: Budget Amendment #2, Fiscal Year 2018/19.

11. **ADJOURNMENT**

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the Town Commission with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings, and for such purpose may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. The meeting/hearing will be continued from day to day, time to time, place to place, as may be found necessary during the aforesaid meeting.

IN ACCORDANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA), THIS DOCUMENT CAN BE MADE AVAILABLE IN AN ALTERNATE FORMAT (LARGE PRINT) UPON REQUEST AND SPECIAL ACCOMMODATIONS CAN BE PROVIDED UPON REQUEST WITH THREE (3) DAYS ADVANCE NOTICE. FOR HEARING ASSISTANCE: If any person wishes to use a hearing device, please contact the Town Clerk.

**TOWN OF PALM BEACH SHORES, FLORIDA
REGULAR COMMISSION MEETING MINUTES
June 17, 2019**

**ITEM 3a
July 15 2019**

*This meeting was recorded, and the full meeting dialogue is available
in audio format through the Town Clerk's office.*

Mayor Koutzen called the meeting to order at 6:00 pm. The meeting was held at Town Hall located at 247 Edwards Lane, Palm Beach Shores, FL 33404.

Town Clerk Browning called the roll and those present were Mayor Myra Koutzen, Vice Mayor Gil Gilgallon, Commissioner Roby DeReuil, Commissioner Brian Tyler and Commissioner Bob Stanton. Also present were Police Chief Langevin, Fire Chief Steedman, Public Works Director Welch, Town Attorney Davis, Town Clerk Browning, and Assistant Clerk Quesada.

1. **APPROVAL OF MEETING AGENDA** (Additions, substitutions, deletions)

Mayor Koutzen asked to have 2 items added to the Commission Agenda under "Item 8, Other Business":

1. Item 8d: Commission to negotiate a contract for Building Official and Code Enforcement services, and to purchase online software for the building and code enforcement departments.
2. Item 8e: Authorize our Town officials to review all zoning development options for 3 properties on Inlet Way (150 Inlet Way, 200 Inlet Way, 206 Inlet Way, as well as the Channel House and Tahiti).

MOTION: Vice Mayor Gilgallon moved to approve the meeting agenda as amended.

SECOND: Commissioner Stanton seconded the motion.

VOTE: **Gilgallon: YES**

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

2. **CONSENT AGENDA** (Items that do not need discussion, but require a vote)

- a. May 20, 2019 Regular Commission Meeting Minutes.
- b. Special Event Permit SP19-08 – Sailfish Marina Festival, August 10, 2019 from 12:00 noon to 7:00 pm with 1,000 participants.
- c. Special Event Permit SP19-09 – Sailfish Marina Bluewater Babes Fishing Tournament, October 4 to 5, 2019 from 5:00 pm to 10:00 pm with 800 to 1200 participants.

MOTION: Commissioner DeReuil moved to approve the consent agenda as prepared.

SECOND: Vice Mayor Gilgallon seconded the motion.

VOTE: **Gilgallon: YES**

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

3. **PRESENTATIONS/UPDATES**

- a. Senator Bobby Powell to provide a Legislative Update to the Town
- b. Special Presentation by Mayor Koutzen
Mayor Koutzen announced that Fire Chief Steedman has been designated as “Chief Fire Officer” by the Commission on Professional Credentialing and presented him with the framed document and lapel pin for his uniform.
- c. Update on Undergrounding Project (*Presented by Danny Brannon*)

4. **DEPARTMENT AND BOARD REPORTS**

- a. Financials
 - 1. Approval of Financial Report for Period ending May 31, 2019

MOTION: Vice Mayor Gilgallon moved to approve the Financial Statement as submitted.

SECOND: Commissioner Tyler seconded the motion.

VOTE: **Gilgallon: YES**

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES The Motion Passed Unanimously

- b. Staff Reports:
Written Staff Reports: Police Department, Fire Department, Public Works, Town Clerk.
- c. Planning & Zoning Report (verbal): Janet Kortenhaus did not have a report.

5. **COMMISSION REPORTS** (None at this meeting)

6. **PUBLIC COMMENTS**

PUBLIC PARTICIPATION AND OPPORTUNITY TO BE HEARD (Resolution R-7-13)

- 1. Resident Mark Ward commented on his work truck being vandalized in his driveway when he left the doors unlocked.
- 2. Resident Donna Raven stated she felt the survey should have been mailed to every resident as she did not believe a large amount went out.
- 3. Connie Gibbens made statements regarding the dangers of telecommunication antennas in the Town.

7. **UPDATES/DISCUSSIONS** (*Non-voting items*)

- a. Update on Long Range Planning Survey (*Commissioner Brian Tyler, Commissioner Robert Stanton, Vice Mayor Gil Gallon, and town resident Jim Homburger*)
 - 1. Vice Mayor Gilgallon stated the survey was sent out to get results and to give direction during this budget cycle.

2. Commissioner Tyler stated now that they have the totals, the Commission will be looking at all of the items. He said that many ideas will not make it into this budget process.

b. Set 2019/20 Budget Planning Meeting Schedule

ACTION: It was confirmed that the first budget workshop will be July 15, 2019 at 1:00 pm.

8. **OTHER BUSINESS** (Any regular business requiring a vote)

- a. Vote on possible reassignment of Beach Cabana Contract with Oceanside Beach Services, Inc.

MOTION: Commissioner Stanton moved to accept the reassignment as stated.

SECOND: Vice Mayor Gilgallon seconded the motion.

VOTE: **Gilgallon: YES**

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

- b. Appointment of Melissa Anderson with Torcivia, Donlon, Goddeau & Ansay, P.A. as a back-up Special Magistrate for the Town of Palm Beach Shores. (*Presented by Town Attorney Keith Davis*)

MOTION: Vice Mayor Gilgallon moved to approve the appointment.

SECOND: Commissioner Tyler seconded the motion.

VOTE: **Gilgallon: YES**

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

- c. Discussion and vote to authorize the Town to hire an engineer to inspect the Beach Bathroom and offer direction on how to proceed with the repairs/renovations. (*Presented by Mayor Koutzen*)

ACTION: The Commission did not take action on this item as it was tabled with the request that Public Works Director Alan Welch will bring a recommendation on the use of the structure and estimated costs at the next commission meeting.

- d. Item 8d (*added by motion and vote*): Staff to negotiate a contract for Building Official and Code Enforcement services, and to purchase online software for the building and code enforcement departments.

MOTION: Vice Mayor Gilgallon moved to authorize staff to negotiate a contract for Building Official and Code Enforcement services and to purchase online software as stated.

SECOND: Commissioner Tyler seconded the motion.

VOTE: Gilgallon: YES

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

- e. Item 8e (*added by motion and vote*): Approve our town officials to review all zoning development options for 3 properties on Inlet Way (150 Inlet Way, 200 Inlet Way, 206 Inlet Way, as well as the Channel House and Tahiti).

MOTION: Vice Mayor Gilgallon moved to approve our Town Attorney and Zoning Official to move forward as soon as possible on this item.

SECOND: Commissioner Tyler seconded the motion.

VOTE: Gilgallon: YES

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

9. ORDINANCES AND RESOLUTIONS

- a. Ordinance O-15-19: Building Measurement District “A” (*2ndnd Reading*)

MOTION: Commissioner Stanton moved to approve the second reading of Ordinance O-15-19 as read.

SECOND: Vice Mayor Gilgallon seconded the motion.

VOTE: Gilgallon: YES

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

- b. Resolution R-7-19: Update to Town’s Fee Schedule per Attachment “A”

MOTION: Vice Mayor Gilgallon moved to approve the Resolution R-7-19.

SECOND: Commissioner Tyler seconded the motion.

VOTE: Gilgallon: YES

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

c. Resolution R-8-19: Appoint Jamie Pierce as an alternate to P & Z Board

MOTION: Vice Mayor Gilgallon moved to approve the Resolution R-819.

SECOND: Commissioner Stanton seconded the motion.

VOTE: Gilgallon: YES

DeReuil: YES

Tyler: YES

Stanton: YES

Koutzen: YES

The Motion Passed Unanimously

11. **ADJOURNMENT**

The Mayor adjourned the meeting at 7:54 pm.

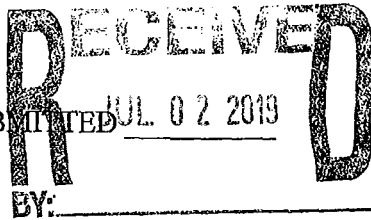
APPROVED THIS 15th day of July 2019.

ATTEST:

Myra Koutzen, Mayor

Evyonne Browning, Town Clerk

(Seal)



ITEM 3b

July 15 2019

PERMIT NO.

SP19-10

DATE SUBMITTED

JUL 02 2019

BY:

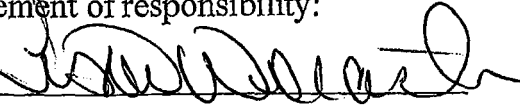
Town of Palm Beach Shores

APPLICATION FOR
SPECIAL EVENTS PERMIT

(Section 18-27 of Town Code)

Type of event: CELEBRATION OF LIFE MEMORIAL Location: COMMUNITY CENTER - SECOND FLOORSponsor: BET WORCESTER Telephone: 561-722-5143

Property owner's consent and acknowledgement of responsibility:

Signature: Date and Time AUG. 17 3:00 Time it ends: 5:30Number of participants: 100 - PEOPLE WILL COME AND GO - NOT 100 WHOLE TIMEProof of insurance attached? Yes No

Copy of all required state and county permits if event will be held on or utilize state and/or county-controlled property.

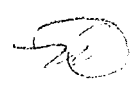
Please indicate any traffic, fire-rescue, utilities impact, and/or mitigation plan:

Permit fee \$50 ☒ (Untimely application \$150 ☐) Receipt # 12612

APPROVED:

Fire Department: Police Department: Number of off-duty officers required: Date of Commission Review: July 15, 2019 Approved: Form No. 63 (revised 8/05) S:\My Documents\Jennifer\Community Center\Community Center\Form 63
Special event permit.doc

Page 1 of 2





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/03/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Sun State Insurance Agency of The Palm Beaches Inc. 623 Northlake Blvd North Palm Beach FL 33408		CONTACT NAME: Mr. Unknown PHONE (A/C No. Ext): (561) 848-1886 FAX (A/C No.): (561) 842-9996 E-MAIL ADDRESS: diana@sstins.net	
INSURED Worcester, Bret & Tisha 333 Edwards Lane Palm Beach Shores FL 33404		INSURER(S) AFFORDING COVERAGE INSURER A: Universal Property & Casualty Ins Co INSURER B: INSURER C: INSURER D: INSURER E:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		1501-1404-5780	12/03/2018	12/03/2019	EACH OCCURRENCE \$ 300,000 DAMAGE TO RENTED PREMISES (EA occurrence) \$ MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 300,000 PRODUCTS - COMP/OP AGG \$ OTHER:
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ca accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER:
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ OTHER:
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Certificate Holder is listed as an Additional Insured.

CERTIFICATE HOLDER

CANCELLATION

Town of Palm Beach Shores 247 Edwards Lane Palm Beach Shores, FL 33404	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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ITEM 4b
July 15 2019

TOWN OF PALM BEACH SHORES, FLORIDA
FINANCIAL STATEMENTS WITH INDEPENDENT
AUDITOR'S REPORT THEREON
ANNUAL AUDIT FOR THE YEAR ENDED
SEPTEMBER 30, 2018

**TOWN OF PALM BEACH SHORES, FLORIDA
SEPTEMBER 30, 2018**

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NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the Town Commission
Town of Palm Beach Shores, Florida

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Palm Beach Shores, Florida, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Palm Beach Shores, 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, each major fund, and the aggregate remaining fund information of the Town of Palm Beach Shores, Florida as of September 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 13 to the financial statements, the Town implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the fiscal year ended September 30, 2018. The net position of the governmental activities as of October 1, 2017 has been restated. Our opinions are not modified with respect to this matter.

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 11 and the required supplementary information on pages 51 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2019, on our consideration of the Town of Palm Beach Shores, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Palm Beach Shores, Florida's internal control over financial reporting and compliance.

Nowlen, Holt & Mimer, P.A.

West Palm Beach, Florida
June 6, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Town of Palm Beach Shores' discussion and analysis is designed to assist the reader by providing a narrative overview and analysis of the financial activities of the Town for the year ended September 30, 2018. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Town's financial statements that follow this section.

FINANCIAL HIGHLIGHTS

The following are the highlights of financial activity for the fiscal year ended September 30, 2018:

- The Town's net position increased by \$122,109 from the prior year. The Town's total assets and deferred outflows exceeded its liabilities and deferred inflows at September 30, 2018 by \$5,095,291 (net position). Of this amount, \$19,357 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's revenues for governmental activities were \$5,399,742, an increase of 14.5% from the prior year. The expenses for governmental activities were \$5,277,633, an increase of 11.9% over the prior year.
- The General Fund unassigned fund balance at September 30, 2018 was \$1,527,332 or 31% of total general fund expenditures. The ideal financial position for the Town would be an unreserved fund balance equal to 25% of total general fund expenditures. The reason for this is property taxes are not received until December and 25% of fund balance represents enough funds for three months of expenditures. This money also serves as an emergency fund for unanticipated costs, such as hurricanes or other disasters.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition to these basic financial statements, this report contains other supplementary information.

Government-wide Financial Statements

The government-wide financial statements (pages 12 and 13) are designed to provide the reader with a broad overview of the Town's finances, in a manner similar to private-sector business. These statements include the statement of net position and the statement of activities which are designed to provide a broad overview of the Town as a whole.

The *statement of net position* shows the total assets, liabilities, and deferred inflows/outflows of resources for the Town with the difference reported as net position. The change in net position over time may be an indicator of the Town's financial health. The *statement of activities* provides a breakdown of revenues and expenditures by function. The functions primarily supported by taxes and intergovernmental revenues, such as police, fire and other public services are considered governmental activities.

Fund Financial Statements

The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal obligations. The fund financial statements focus on major funds. The Town uses governmental funds to account for all of its activities.

Governmental Funds (beginning on page 14) are used for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirement. All of the Town's basic services are reported in the governmental funds.

The Town adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget on pages 59-60.

The Town has five other governmental funds: Public Buildings Impact Fund, Parks and Recreation Impact Fund, Fire Impact Fund, Police Impact Fund, and Underground Utilities Fund. The impact fee funds are capital projects funds used to account for impact fees that must be spent on specific types of capital expenditures. The Underground Utilities Fund is a special revenue fund used to account for the costs associated with moving the utility lines throughout town underground. These are all non-major funds.

Notes to the Financial Statements (beginning on page 18) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's net position was \$5,095,291 as of September 30, 2018.

Net Position			
(In thousands of dollars)			
Governmental Activities			
	2018	2017 (1)	Increase (Decrease)
Assets:			
Current and other assets	\$ 2,942	\$ 2,486	\$ 456
Capital	4,610	4,726	(116)
Total assets	\$ 7,552	\$ 7,212	\$ 340
Deferred Outflows:			
Pension related items	\$ 1,281	\$ 1,003	\$ 278
Liabilities:			
Long-term debt outstanding	\$ 212	\$ 209	\$ 3
Net pension liability	2,701	2,329	372
OPEB liability	119	109	10
Other liabilities	327	301	26
Total liabilities	\$ 3,359	\$ 2,948	\$ 411
Deferred Inflows:			
Pension related items	\$ 370	\$ 294	\$ 76
Unearned revenue	8	-	8
Total deferred inflows	\$ 378	\$ 294	\$ 84
Net Position:			
Net investment in capital assets	\$ 4,551	\$ 4,642	\$ (91)
Restricted	525	323	\$ 202
Unrestricted	19	8	\$ 11
Total net position	\$ 5,095	\$ 4,973	\$ 122

(1) As restated.

The largest portion of the Town's net position reflects its investment in capital assets (e.g. land, building, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently these assets are not available for future spending. It should also be noted that the resources required to repay the related debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position represents unspent funds with legal restrictions on their use. The restricted net position represents impact fees received but not used, discretionary sales tax to be used on infrastructure, and a bequest to be used for public safety.

The remaining balance of unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors.

Governmental Activities

Governmental activities increased the Town's net position by \$122,109. Key elements of this increase are as follows:

Change in Net Position			
(In thousands of dollars)			
Governmental Activities			
	2018	2017 (1)	Increase (Decrease)
Revenue:			
Program revenue:			
Charges for services	\$ 398	\$ 288	\$ 110
Grants and contributions	566	263	303
General revenue:			
Property taxes	3,477	3,370	107
Utility taxes and franchise fees	628	541	87
Intergovernmental	262	224	38
Investment earnings	27	13	14
Miscellaneous	41	17	24
Total revenue	\$ 5,399	\$ 4,716	\$ 683
Expenses:			
Program expenses:			
General government	\$ 1,021	\$ 1,032	\$ (11)
Public safety	3,423	2,870	553
Physical environment	360	340	20
Culture and recreation	394	380	14
Grants and aid	78	91	(13)
Interest on long term debt	1	2	(1)
Total expenses	\$ 5,277	\$ 4,715	\$ 562
Increase(decrease) in net position	\$ 122	\$ 1	\$ 121
Net position - October 1	4,973	4,972	1
Net position - September 30	\$ 5,095	\$ 4,973	\$ 122

(1) As restated.

Property taxes remain the main source of revenues and represent approximately 67 percent of the revenue for governmental activities, excluding the amount receivable from FEMA. Property taxes increased by approximately \$107,000 over the prior year. This is due to an increase in the Town's assessed value of approximately \$24 million, or 4.4%, and maintaining the millage rate to 6.3500 mills.

The Town has \$239,917 in grant revenue due from FEMA and the State to reimburse costs from Hurricane Irma which hit in September 2017. The Town incurred hurricane related costs in both fiscal year 2017 and 2018.

Total expenses increased by approximately \$562,000, or 12%. Expenses for Public Safety represent approximately 65% of Governmental activity expenses. Public Safety includes the Police, Fire, Dispatch, Emergency Medical Service, Emergency Disaster, and Building departments. Public Safety expenses increased by 19% compared to the prior year. There were a few factors causing the increase. The historically volunteer Fire Department added full-time firefighters in July 2017, making this the first full year with the additional personnel. The Building Department had a \$100,000 increase due to more construction in town. Building permit revenue was also higher. Emergency disaster costs associated with the Hurricane Irma were \$139,000 this year, in addition to the \$159,000 incurred last year.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

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

Governmental Funds - The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At September 30, 2018, the Town's governmental funds reported ending fund balances of \$2.36 million, an increase of \$182,000 in comparison with the prior year. Approximately 64% of ending fund balances (\$1,520,384) constitutes unassigned fund balance, which is available for spending at the government's discretion. The unassigned fund balance is within the General Fund, the chief operating fund of the Town. The Town Commission has assigned portions of fund balance for certain future projects: \$112,744 for the subsequent year's budget; \$94,700 for future payouts of compensated absences; and \$21,035 for future sewer system repairs. The non-spendable portion of fund balance is not available for new spending because it has already been spent on inventories and prepaid items. The fund balance in the other governmental funds is restricted or assigned due to the nature of the revenue which by law may only be spent for specific purposes.

Budgetary Highlights - Budget to actual comparison schedules are provided in the Required Supplementary Information (RSI) Section of the report (beginning on page 51). The budget and actual schedules show the original budgets, the final revised budget, actual results, and variance between the final budget and actual results for the General Fund.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities as of September 30, 2018 amounted to \$4.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment.

The Town's investment in capital assets decreased by \$115,000 during the current fiscal year. Purchases during the year totaled \$385,000. Major capital assets purchased during the current fiscal year included the following:

- A new emergency generator was purchased for Town Hall at a cost of \$41,808.
- The Police Department purchased new tablets for its officers. These are the essentially the computers used by officers in their daily tasks. The majority were purchased with a generous donation.
- The Police Department replaced two police cruisers, a Segway, and an all-terrain vehicle. The cruisers were funded with a portion of the bequest received last year and the ATV was funded by a donation. New in-car cameras were purchased for some of the police fleet, also with donated funds. The remaining vehicles' cameras will be replaced next year.
- Infrastructure sur-tax funds of \$15,949 were used to pay for road striping and rumble strips at traffic stops throughout Town.
- The remaining capital outlay consists of a variety of items of smaller scale than those identified herein.

Capital Assets			
(In thousands of dollars)			
Governmental Activities			
	2018	2017	Increase (Decrease)
Land	\$ 101	\$ 101	\$ -
Construction in progress	28	4	24
Buildings and improvements	3,602	3,590	12
Parks and beach improvements	733	733	-
Equipment	1,603	1,481	122
Vehicles	862	767	95
Streets and sewers	3,862	3,842	20
Total capital assets	10,791	10,518	273
Less accumulated depreciation	(6,181)	(5,793)	(388)
Capital assets, net of depreciation	\$ 4,610	\$ 4,725	\$ (115)

Additional information on the Town's capital assets can be found in Note 5 of this report.

Debt Outstanding

The Town added no new debt during the fiscal year. Payments on existing debt reduced the Town's long term liabilities. The following table summarizes the Town's debt as of September 30, 2018.

Outstanding Debt			
(In thousands of dollars)			
Governmental Activities			
	2018	2017	Increase (Decrease)
Compensated absences	\$ 153	\$ 126	\$ 27
Note and lease payable	59	83	(24)
OPEB liability	119	109	10
Net pension liability	2,701	2,329	372
Total debt	\$ 3,032	\$ 2,647	\$ 385

Additional information on the Town's debt can be found in Note 6 of this report.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

The Town's 2019 fiscal year budget includes items that continue to accomplish the goals of the Town. These goals include sustaining the level of services, the responsiveness of the local government to the needs of the public, and the technological operation of the Town government as well as maintaining all of the Town's facilities.

New to the 2019 budget is debt service on the notes payable used to fund the underground utility project. The debt was issued on October 31, 2018. Proceeds are recorded in the special revenue fund used to account for costs of the undergrounding project. Debt service on these notes will be paid from the general fund until maturity in 2035.

Property taxes are the main source of revenues for governmental activities and represent approximately 75% of the General Fund budgeted revenues. The Town's assessed value increased by approximately \$31 million, or 5.4%. The Town Commission maintained the millage rate of 6.3500 mills. The millage rate meets all of the State imposed requirements. The 2019 budget will provide sufficient revenue to cover expenditures for the upcoming fiscal year. Debt service is included in the 2019 budget. The budget gives the Town the ability to continue to provide the expected level of governmental services.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town's Finance Department, at the Town of Palm Beach Shores, 247 Edwards Lane, Palm Beach Shores, Florida, 33404.

TOWN OF PALM BEACH SHORES, FLORIDA
Statement of Net Position
September 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 706,342
Investments	1,813,494
Receivables (net)	
Accounts	42,325
Special assessments	4,077
Due from other governments	285,998
Prepaid items	88,332
Inventories	1,397
Capital assets	
Non-depreciable	128,745
Depreciable (net of depreciation)	<u>4,481,054</u>
Total assets	<u>7,551,764</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related items	<u>1,281,110</u>
LIABILITIES	
Current liabilities	
Accounts payable	288,003
Accrued payroll	15,517
Accrued interest	930
Unearned revenue	22,372
Non-current liabilities	
Due within one year	40,409
Due in more than one year	171,266
OPEB liability	119,150
Net pension liability	<u>2,700,974</u>
Total liabilities	<u>3,358,621</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related items	370,457
Unearned revenue	<u>8,505</u>
Total deferred inflows of resources	<u>378,962</u>
NET POSITION	
Net investment in capital assets	4,550,952
Restricted for capital improvements	48,869
Restricted for infrastructure	119,435
Restricted for public safety	356,678
Unrestricted	<u>19,357</u>
Total net position	<u><u>\$ 5,095,291</u></u>

See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Statement of Activities
For the Fiscal Year Ended September 30, 2018

Function / Program Activities	Expenses	Program Revenues			Total Governmental Activities
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
General government	\$ 1,021,507	\$ 12,614	\$ 43,051	\$ 22,961	(942,881)
Public safety	3,422,969	294,627	3,963	290,656	(2,833,723)
Physical environment	359,602	55,005	144,882		(159,715)
Culture recreation	394,068	35,632	51,769	8,960	(297,707)
Grants and aid	78,129				(78,129)
Interest on long term debt	1,358				(1,358)
Total governmental activities	5,277,633	397,878	243,665	322,577	(4,313,513)
General revenues					
Property taxes					3,476,794
Utility taxes and franchise fees					627,721
Intergovernmental					262,707
Investment earnings					26,887
Miscellaneous					41,513
Total general revenues and special item					4,435,622
Change in net position					122,109
Net position, beginning of year as restated					4,973,182
Net position, end of year					\$ 5,095,291

See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2018

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 700,443	\$ 5,899	\$ 706,342
Investments	1,813,494		1,813,494
Receivables (net)			
Accounts	42,325		42,325
Special assessments	4,077		4,077
Due from other governments	285,998		285,998
Due from other funds		55,920	55,920
Prepaid items	76,047	12,285	88,332
Inventories	1,397		1,397
Total assets	<u>\$ 2,923,781</u>	<u>\$ 74,104</u>	<u>\$ 2,997,885</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 268,105	\$ 19,898	\$ 288,003
Accrued payroll	15,517		15,517
Due to other funds	55,920		55,920
Unearned revenue	22,372		22,372
Total liabilities	<u>361,914</u>	<u>19,898</u>	<u>381,812</u>
Deferred inflows of resources			
Unearned revenue	8,505		8,505
Unavailable revenue	243,994		243,994
Total deferred inflows of resources	<u>252,499</u>		<u>252,499</u>
Fund balances			
Nonspendable			
Prepaid items and inventories	77,444	12,285	89,729
Restricted			
Capital improvements		48,869	48,869
Infrastructure	119,435		119,435
Public safety	356,678		356,678
Assigned			
Sewer service	21,035		21,035
Compensated absences	94,700		94,700
Subsequent years budget	112,744		112,744
Unassigned	1,527,332	(6,948)	1,520,384
Total fund balances	<u>2,309,368</u>	<u>54,206</u>	<u>2,363,574</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,923,781</u>	<u>\$ 74,104</u>	<u>\$ 2,997,885</u>

See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
September 30, 2018

Fund balances total governmental funds	\$ 2,363,574
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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	\$ 10,790,831	
Less accumulated depreciation	<u>(6,181,032)</u>	4,609,799

Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.

Unavailable revenue	243,994
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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:

Net pension liability	(2,700,974)	
OPEB liability	(119,150)	
Compensated absences	(152,828)	
Notes payable	(58,847)	
Accrued interest on long-term debt	<u>(930)</u>	(3,032,729)

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

Pension related deferred outflows	1,281,110	
Pension related deferred inflows	<u>(370,457)</u>	<u>910,653</u>

Net position of governmental activities	<u><u>\$ 5,095,291</u></u>
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See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds
For the Fiscal Year Ended September 30, 2018

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 4,104,515	\$	\$ 4,104,515
Special assessments and impact fees	2,500	56,003	58,503
Licenses and permits	253,930		253,930
Intergovernmental	266,455		266,455
Fines and forfeitures	36,839		36,839
Charges for services	107,109		107,109
Interest	26,870	17	26,887
Contributions	266,574		266,574
Miscellaneous	44,479		44,479
Total revenues	<u>5,109,271</u>	<u>56,020</u>	<u>5,165,291</u>
Expenditures			
Current			
General government	939,266		939,266
Public safety	3,083,623		3,083,623
Physical environment	230,612		230,612
Culture and recreation	252,767		252,767
Debt service			
Principal	24,749		24,749
Interest	2,055		2,055
Capital outlay	365,817	5,778	371,595
Grants and aid		78,129	78,129
Total expenditures	<u>4,898,889</u>	<u>83,907</u>	<u>4,982,796</u>
Excess (deficiency) of revenues ov sources (uses)	<u>210,382</u>	<u>(27,887)</u>	<u>182,495</u>
Other financing sources (uses)			
Transfers in (out)	<u>(85,646)</u>	<u>85,646</u>	
Total other financing sources (uses)	<u>(85,646)</u>	<u>85,646</u>	
Net change in fund balances	124,736	57,759	182,495
Fund balances, beginning of year	<u>2,184,632</u>	<u>(3,553)</u>	<u>2,181,079</u>
Fund balances, end of year	<u>\$ 2,309,368</u>	<u>\$ 54,206</u>	<u>\$ 2,363,574</u>

See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2018

Net change in fund balances - total governmental funds	\$	182,495
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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	\$ 384,701	
Less: current year depreciation	<u>(491,363)</u>	(106,662)

Net book value of capital asset disposals		(9,454)
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Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.

Grant revenues not available in current year	239,917	
Special assessment revenues collected in current year	<u>(2,500)</u>	237,417

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on debt		<u>24,749</u>
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrued interest	697	
Change in OPEB liability	(10,067)	
Change in net pension liability and related deferred amounts	(169,926)	
Change in long-term compensated absences	<u>(27,140)</u>	<u>(206,436)</u>

Change in net position	\$	<u><u>122,109</u></u>
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See notes to the financial statements

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Palm Beach Shores, Florida (the “Town”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

Reporting Entity

The Town of Palm Beach Shores, Florida is a municipal corporation organized pursuant to Chapter 24792, 1947 Laws of Florida. The Town operates under the Commission/Mayor form of government. The Town's major operations include general government, public safety, streets, sanitation, and culture/recreation.

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

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

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

Based upon application of the above criteria, the Town of Palm Beach Shores has determined that there are no legally separate entities to consider as potential component units.

Government-wide and Fund Financial Statements

The basic financial statements include both 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 of the activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported instead as general revenues.

Fund financial statements are provided for governmental funds. The Town has no fund types other than governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. The Town does not accrue property tax revenues since the collection of these taxes coincides with the fiscal year in which levied, and since the Town consistently has no material uncollected property taxes at year end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds

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 afterwards to pay liabilities of the current period. The Town considers revenues collected within 60 days of the year end to be available to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures relating to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, franchise taxes, licenses, interest revenue, intergovernmental revenues, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds (Continued)

The Town reports the following major governmental fund:

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Cash and Cash Equivalents

Cash and cash equivalents include amounts on deposit in demand accounts, money market accounts, and certificates of deposit with original maturities of three months or less.

Investments

Investments include certificates of deposit with original maturities greater than three months. Investments are reported at fair value as required by generally accepted accounting principles. The fair value of an investment is the amount that the Town 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. The Town categorizes investments reported at fair value in accordance with the fair value hierarchy established by GASB Statement No. 72, Fair Value Measurement and Application.

Accounts Receivable

Accounts receivable of the General Fund consists of billed receivables for special assessments, sewer services and other miscellaneous services. The Town has not established an allowance for doubtful accounts because the Town considers all receivables to be collectible.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Inventory

Inventory is valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventory are recorded as expenditures when consumed rather than when purchased.

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include plant, property, equipment, and infrastructure assets (e.g. roads, bridges, and sidewalks) are reported in the applicable governmental columns in the governmental-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$750. Capital assets are recorded at cost or the fair market value of the assets at the time of purchase or contribution. The Town is a Phase 3 government under GASB 34 and has elected not to report major general infrastructure assets retroactively.

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

Depreciation has been provided over the useful lives using the straight line method. The estimated useful lives are as follows:

Buildings and improvements	10-40 years
Equipment	5 - 7 years
Vehicles	5-10 years
Streets and sewers	20 years
Parks and beach improvements	20 years

Interest Cost

Interest costs in governmental funds are charged to expenditures as incurred. Construction period interest incurred in governmental funds is not capitalized.

Unearned Revenue

The government reports unearned revenue on its government wide statement 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.

Unavailable Revenue

The government reports unavailable revenue on its governmental funds balance sheet for resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered available.

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflow of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows for pension items in connection with its participation in the Florida Retirement System in the government-wide statement of net position. 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.

Deferred Inflow of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. There are three types of items that qualify for reporting in this category:

1. Pension items in connection with the Town's participation in the Florida Retirement System are reported in the government-wide statement of net position. These deferred pension charges are amortized in a systematic and rational method as pension expense in future periods.
2. Business tax receipts that are received by the Town prior to the period for which the taxes are levied are reported as deferred inflows on both the government-wide statement of net position and on the governmental funds balance sheet.
3. Sewer assessments that are not received within 60 days of the end of the fiscal year do not meet the availability criterion of the modified accrual basis of accounting, and therefore are reported as deferred inflows only on the governmental funds balance sheet.

Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that is attributable to services already rendered and that is not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

All vacation and sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Town employees may carry over vacation to the next fiscal year at a rate equal to the maximum time earned during the previous fiscal year. Accumulated vacation is payable to employees upon termination or retirement at the rate of pay on that date. Town employees receive 96 hours of sick time each year. Employees, who reach ten years of service or more, are eligible to receive 50% of their unused sick time up to a 500 hour maximum upon retirement or termination. In addition, any full-time employee who has accrued 960 hours of sick time is eligible to be paid for 40 hours each year. All other employees upon termination do not receive any sick accumulation pay.

Interfund Transactions

Basic types of interfund transactions include transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund. In addition, interfund transactions include transactions to transfer revenue or contributions from the fund budgeted to receive them to the fund budgeted to expend them. These transactions are recorded as operating transfers in and out. Lastly, interfund transactions include transfers to close funds.

Net Position

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

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

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is reported under the following categories:

1. Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. The Town's nonspendable fund balance is for inventories and prepaid items.
2. 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. Restricted fund balance for the Town consists of unspent impact fees that are required to be used for capital improvements.
3. Committed fund balance represents amounts that can be used only for specific purposes pursuant to constraints imposed by an ordinance, the Town's highest level of decision making Town. The Town has no committed funds.
4. Assigned fund balance includes spendable fund balance amounts that are intended to be used for specific purposes, as expressed by the Town Commission, that are neither considered restricted or committed.
5. 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.

The Town will first use committed fund balance, followed by 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.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

Formal budgetary integration is employed as a management control device during the year for the General Fund. All budgets are legally enacted.

An annual appropriated budget for the General Fund is adopted in accordance with generally accepted accounting principles. For budgeting purposes, current year encumbrances are not treated as expenditures.

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to mid-August, the Town Manager submits to the Town Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of a resolution.
4. The Mayor or Town Manager is authorized to transfer budgeted amounts within any department; however, any revisions that alter the total expenditures of any department must be approved by the Town Commission, by a legally enacted resolution.
5. Appropriations along with encumbrances lapse on September 30.
6. Appropriations are controlled at the department level within funds, and expenditures may not legally exceed budgeted appropriation at that level.

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

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 County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide.

The tax levy of the Town is established by the Town Commission prior to October 1 of each year, and the Palm Beach County Property Appraiser incorporates the Town's millages into the total tax levy, which includes Palm Beach County and Palm Beach County School Board tax requirements.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

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

Property Taxes (Continued)

All property is reassessed according to its fair market value January 1 of each year, which is also the lien date. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all the appropriate requirements of state statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. Taxes may be paid less a discount beginning November 1. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. All unpaid taxes become delinquent on April 1, following the year in which they are assessed.

On or prior, to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After the sale, tax certificates bear interest of 18% per year or any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of the property or by the five year statute of limitations.

NOTE 3 – CASH AND INVESTMENTS

Deposits

As of September 30, 2018, the carrying amount of the Town's deposits was \$1,491,217 and the bank balances totaled \$1,530,134. Included in deposits are \$784,975 of certificates of deposit with an original maturity greater than three months that are reported as an investment on the financial statements, the Town also had cash on hand of \$100 resulting in a total cash and cash equivalents of \$706,342. Deposits are either covered by insurance provided by the Federal Depository Insurance Corporation or are qualified public depositories held in banking institutions approved by the Treasurer of the State of Florida. 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 Town's deposits at year end are considered insured for custodial credit risk purposes.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 3 – CASH AND INVESTMENTS (Continued)

Investments

The Town has not adopted a written investment policy. Florida Statutes authorize units of local government electing not to adopt a written investment policy to invest in the following instruments:

- a. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c. Interest-bearing time deposits or savings accounts in qualified public depositories.
- d. Direct obligations of the U.S. Treasury.
- e. Deposits that meet the following conditions (CDARS®):
 - The funds are initially deposited in a qualified public depository.
 - The selected depository arranges for depositing the funds in financial deposit instruments insured by the Federal Deposit Insurance Corporation in one or more federally insured banks or saving and loan associations, wherever located, for the account of the unit of local government.
 - The full amount of the principal and accrued interest of each financial deposit instrument is insured by the FDIC.
 - The selected depository acts as custodian for the unit of local government with respect to each financial deposit instrument issued for its account.

In 2016, the Town implemented GASB Statement No. 72, Fair Value Measurement and Application issued in February 2015. The Town categorizes its investments according to the fair value hierarchy established by this Statement. 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 State Board of Administration (SBA) administers the Florida PRIME investment pool, which is governed by Chapter 19-7 of the Florida Administrative Code and Chapters 218 and 215 of the Florida Statutes. These rules provide guidance and establish the policies and general operating procedures for the administration of the Florida PRIME. The investment in Florida PRIME is reported at amortized cost in accordance with GASB Statement No. 79, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* (GASB 79) and is exempt from reporting under the fair value hierarchy of GASB 72. The investment in the Florida PRIME is not insured by FDIC or any other governmental agency.

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 3 – CASH AND INVESTMENTS (Continued)

Investments (Continued)

GASB 79 requires that if a participant has an investment in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost it should disclose the presence of any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates) in notes to the financial statements.

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

The certificates of deposit are also exempt from reporting under the fair value hierarchy and the fair value is measured at cost.

As of September 30, 2018, the Town reported the following investments in the balance sheet and statement of net position:

	<u>Maturity</u>	<u>Fair Value</u>
State Board of Administration Investment Pool:		
Florida PRIME	72 days	\$ 1,028,519
Certificates of Deposits	67 days	532,950
Certificates of Deposits	81 days	252,025
		<u>\$ 1,813,494</u>

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 3 – CASH 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 their obligations. The Town's investment policies limit its investments to high quality investments to control credit risk. At September 30, 2018, Florida PRIME was rated "AAA(m) by Standard and Poor's Ratings Services.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does 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.

NOTE 4 – SPECIAL ASSESSMENT

The Town adopted Resolutions 460 and 461 on October 16, 1995, and December 18, 1995, respectively. These resolutions establish the Town's intention to defray the costs of improvements to the Town's wastewater collection system through special assessments levied in direct proportion to the benefit received by property owners. Special assessments were calculated on a linear foot basis at the estimated cost of \$53.36 per linear foot as measured along the front property line. Such special assessments were levied following completion of the improvements on July 27, 1997. Property owners were given the option to pay the entire amount of the assessment within 30 days of completion of the improvements or to pay over 20 years in equal annual payments. Property owners electing to pay over 20 years also pay interest on the outstanding balance due at a rate of 3.56% per annum. Outstanding special assessments receivable at September 30, 2018, was \$4,077.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 100,792	\$	\$	\$	\$ 100,792
Construction in progress	4,500	23,453			27,953
Capital assets being depreciated:					
Buildings and improvements	3,589,739	11,791			3,601,530
Parks and beach improvements	733,483				733,483
Equipment	1,480,823	208,432	(86,665)		1,602,590
Vehicles	767,213	120,591	(25,740)		862,064
Streets and sewers	3,841,985	20,434			3,862,419
Total at historical cost	<u>10,518,535</u>	<u>384,701</u>	<u>(112,405)</u>		<u>10,790,831</u>
Less accumulated depreciation for:					
Buildings	1,034,498	97,732			1,132,230
Parks and beach improvements	378,601	39,711			418,312
Equipment	971,792	150,992	(77,211)		1,045,573
Vehicles	463,608	82,685	(25,740)		520,553
Streets and sewers	2,944,121	120,243			3,064,364
Total accumulated depreciation	<u>5,792,620</u>	<u>491,363</u>	<u>(102,951)</u>		<u>6,181,032</u>
Governmental activities capital assets, net	<u>\$ 4,725,915</u>	<u>\$ (106,662)</u>	<u>\$ (9,454)</u>	<u>\$</u>	<u>\$ 4,609,799</u>

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

Governmental activities:	
General government	\$ 46,957
Public safety	181,283
Physical environment	128,990
Culture and recreation	<u>134,133</u>
Total depreciation expense for governmental activities	<u>\$ 491,363</u>

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6 – LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

The following is a summary of changes in the long-term debt during the fiscal year.

	Balance October 1, <u>2017</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>2018</u>	Due Within <u>One Year</u>
Compensated absences	\$ 125,688	\$ 132,104	\$ (104,964)	\$ 152,828	\$ 15,000
Note and lease payable	83,596		(24,749)	58,847	25,409
OPEB Liability (1)	109,083	10,067		119,150	
Net pension liability	<u>2,328,712</u>	<u>372,262</u>		<u>2,700,974</u>	
	<u>\$ 2,647,079</u>	<u>\$ 514,433</u>	<u>\$ (129,713)</u>	<u>\$ 3,031,799</u>	<u>\$ 40,409</u>

(1) As restated see notes 8 and 13.

Note Payable

The Town purchased seventeen Tasers and associated equipment with a purchase price of \$35,440. The note has five annual payments and no interest is being charged. The first payment due was \$6,064 and the remaining four payments are \$7,344.

Capital Lease

The Town entered into a lease agreement for financing the ten SCBA's with twenty cylinders and associated equipment with a purchase price of \$67,960 and \$54,220 being financed. The lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date plus the down payment. There are three annual payments required of \$19,460 beginning January 1, 2018. At September 30, 2018, the net book value of the equipment was \$48,543.

Annual Maturities

The aggregate maturities for all long-term debt of the Town with scheduled maturities (excluding compensated absences, net pension liabilities and claims and settlements), are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Amount</u>
2019	\$ 25,409	\$ 1,395	\$ 26,804
2020	26,094	711	26,805
2021	7,344		7,344
Total	<u>\$ 58,847</u>	<u>\$ 2,106</u>	<u>\$ 60,953</u>

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM

General Information

All full-time employees participate in the Florida Retirement System (FRS). The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the Florida Retirement System Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost sharing multiple-employer defined benefit pension plan, to assist retired members of any state administered retirement system in paying the costs of health insurance.

Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000 or calling toll free at 877-377-1737. The report is also available at the Florida Department of Management Services web site www.dms.myflorida.com.

Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System Pension Plan (FRSP) and the Florida Retirement System Health Insurance Subsidy Program and additions to/deduction from the FRSP and HIS fiduciary net position have been determined on the same basis as they are reported by FRSP and HIS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan

Plan Description

The FRS Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class
- Special Risk Class
- Senior Management Service Class

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service.

Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided

Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Benefits Provided (Continued)

The following table shows the percentage value for each year of service credit earned:

Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60%
Retirement at age 63 or with 31 years of service	1.63%
Retirement at age 64 or with 32 years of service	1.65%
Retirement at age 65 or with 33 or more years of service	1.68%
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60%
Retirement at age 66 or with 34 years of service	1.63%
Retirement at age 67 or with 35 years of service	1.65%
Retirement at age 68 or with 36 or more years of service	1.68%
Special Risk Class	
Service from December 1, 1970 through September 30, 1974	2.00%
Service on or after October 1, 1974	3.00%
Senior Management Service Class	2.00%

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011 will not have a cost-of-living adjustment after retirement.

Contributions

Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Contributions (Continued)

The employer contribution rates by job class for the fiscal year ended September 30, 2018 were as follows:

Class	10/1/17 through 6/30/18	07/01/18 through 09/30/18
Regular Class	7.92%	8.26%
Senior Management Service Class	22.71%	24.06%
Special Risk Class	23.27%	24.50%
DROP	13.26%	14.03%

Except for the DROP, the employer contribution rates include a 1.66% HIS Plan subsidy. The rates also include 0.06% for administrative costs of the Public Employee Optional Retirement Program.

For the fiscal year ended September 30, 2018, the Town made contributions of \$189,869 to the Pension Plan and the Town's employees made contributions of \$31,429, for total contributions of \$221,298.

Pension Liabilities and Pension Expense

At September 30, 2018, the Town reported a liability of \$2,219,554 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The Town's proportionate share of the net pension liability was based on the Town's 2017-18 plan year contributions relative to the 2017-18 plan year contributions of all participating members. At June 30, 2018, the Town's proportionate share was 0.007275949 percent, which was an increase of 0.001001669 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the Town recognized pension expense of \$371,555 related to the Plan.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Deferred Outflows and Inflows of Resources Related to Pensions

The Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Outflows of Resources	Inflows of Resources
Difference between expected and actual experience	\$ 185,658	\$ 6,738
Change of assumptions	716,093	
Net difference between projected and actual earnings on Pension Plan investments		169,324
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	209,753	114,462
Pension Plan contributions subsequent to the measurement date	55,594	
Total	<u>\$ 1,167,098</u>	<u>\$ 290,524</u>

The change of assumptions was due to the expected rate of return being decreased from 7.6% to 7.1%

The deferred outflows of resources related to the Pension Plan, totaling \$55,594 resulting from Town contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2019	\$ 276,864
2020	210,870
2021	55,901
2022	146,570
2023	106,919
Thereafter	23,856
	<u>\$ 820,980</u>

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2018
Measurement date	June 30, 2018
Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.40%, net of pension plan investment expense, including inflation
Mortality	Generational RP-2000 with projection scale BB
Actuarial cost method	Individual Entry Age

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

The long-term expected rate of return on investments is not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption.

The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>(1) Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.9%	2.9%	1.8%
Fixed Income	18.0%	4.4%	4.3%	4.0%
Global Equity	54.0%	7.6%	6.3%	17.0%
Real Estate (Property)	11.0%	6.6%	6.0%	11.3%
Private Equity	10.0%	10.7%	7.0%	26.5%
Strategic Investments	6.0%	6.0%	5.7%	8.6%
Total	<u><u>100.0%</u></u>			
Assumed Inflation - Mean			2.60%	1.90%

(1) As outlined in the Pension Plan's investment policy

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Town's Proportionate Share of the Net Position Liability to Changes in the Discount Rate

The following represents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
	<u> </u>	<u> </u>	<u> </u>
Proportionate share of the net pension liability	\$ 3,999,677	\$ 2,191,554	\$ 689,800
	<u> </u>	<u> </u>	<u> </u>

Pension Plan Fiduciary Net Position

Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan

At September 30, 2018, the Town had \$18,062 payable for outstanding contributions to the Pension Plan for the fiscal year ended September 30, 2018.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program

Plan Description

The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided

For the fiscal year ended September 30, 2017, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2018, the HIS contribution was 1.66%. The Town contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Town's contributions to the HIS Plan totaled \$26,460 for the fiscal year ended September 30, 2018.

Pension Liabilities and Pension Expense

At September 30, 2018, the Town reported a liability of \$509,420 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Pension Liabilities and Pension Expense (Continued)

The Town's proportionate share of the net pension liability was based on the Town's 2017-18 plan year contributions relative to the 2017-18 plan year contributions of all participating members. At June 30, 2018, the Town's proportionate share was 0.004813067 percent, which was a decrease of 0.000391051 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the Town recognized pension expense of \$38,547.

Deferred Outflows and Inflows of Resources Related to Pensions

In addition the Town reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

Description	Outflows of Resources	Inflows of Resources
Difference between expected and actual experience	\$ 7,799	\$ 865
Change of assumptions	56,654	53,860
Net difference between projected and actual earnings on Pension Plan investments	307	
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	41,949	25,208
Pension Plan contributions subsequent to the measurement date	7,303	
Total	<u>\$ 114,012</u>	<u>\$ 79,933</u>

The deferred outflows of resources related to the HIS Plan, totaling \$7,303 resulting from Town contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Deferred Outflows and Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2019	\$ 7,650
2020	7,624
2021	8,485
2022	4,588
2023	(4,391)
Thereafter	2,820
	<u>\$ 26,776</u>

Actuarial Assumptions

The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2018
Measurement date	June 30, 2018
Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.87%
Long-term expected rate of return	N/A
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Individual Entry Age

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate

The discount rate used to measure the total pension liability was 3.87%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Discount Rate (Continued)

Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the Town's Proportionate Share of the Net Position Liability to Changes in the Discount Rate

The following represents the Town's proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate:

	<u>1% Decrease (2.87%)</u>	<u>Discount Rate (3.87%)</u>	<u>1% Increase (4.87%)</u>
Proportionate share of the net pension liability	<u>\$ 580,200</u>	<u>\$ 509,420</u>	<u>\$ 450,422</u>

Pension Plan Fiduciary Net Position

Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan

At September 30, 2018, the Town had \$2,033 payable for outstanding contributions to the HIS Plan for the fiscal year ended September 30, 2018.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Summary Data

The following table provides a summary of significant information related to the Florida Retirement System defined benefit plans for the year ended September 30, 2017.

Description	Pension Plan	HIS Plan	Total
Proportionate share of total pension liability	\$ 13,920,156	\$ 520,609	\$ 14,440,765
Proportionate share of plan fiduciary net position	11,728,603	11,189	11,739,792
Proportionate share of net pension liability	2,191,554	509,420	2,700,974
Proportionate share of deferred outflows of resources	1,167,098	114,012	1,281,110
Proportionate share of deferred inflows of resources	290,524	79,933	370,457
Pension expense	371,555	38,547	410,102

Investment Plan

Plan Description

The Florida Retirement System Investment Plan is a defined contribution retirement plan qualified under Section 401(a) of the Internal Revenue Code. The Florida Legislature enacted the Plan during the 2000 legislative session, and amendments to the Plan can only be made by an act of the Florida Legislature. The Plan is administered by the State Board of Administration of Florida. The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Town employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature.

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Investment Plan (Continued)

Funding Policy

The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Officers, etc.), as the defined benefit Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members.

Participating employers are required to make contributions based upon statewide contributions rates. The contribution rates by job class for the Town's employees for the fiscal year ended September 30, 2017, are as follows:

Class	10/1/17 through 6/30/18	07/01/18 through 09/30/18
Regular Class	7.92%	8.26%
Senior Management Service Class	22.71%	24.06%
Special Risk Class	23.27%	24.50%
DROP	13.26%	14.03%

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Town.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Investment Plan (Continued)

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The Town's Investment Plan pension expense totaled \$53,540 for the fiscal year ended September 30, 2018, and as of the fiscal year end, the Town reported a payable in the amount of \$5,460 for outstanding contributions to the Investment Plan.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Effective October 1, 2017, the Town implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Retirees of the Town pay an amount equal to the actual premium for health insurance charged by the carrier, but there is an implied subsidy in the healthcare insurance premium for retirees because the premium charged for these retirees is less than they would pay on their own. This implied subsidy constitutes other postemployment benefits (OPEB) under GASB 75.

Plan Description

The Town provides a single employer defined benefit health care plan to all of its employees. The plan allows its employees and their beneficiaries, at their own cost, to continue to obtain health, dental and other insurance benefits upon retirement. 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, 2018, the following employees were covered by benefit terms:

Participants	
Active employees	23
Inactive employees currently receiving benefits	
Inactive employees entitled to but not receiving benefits	-
Total	<u>23</u>

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Contribution Requirements

The Town 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 Town'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 Town, 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 Town's total OPEB liability of \$119,150 was measured as of September 30, 2018 and was determined by the actuarial valuation as of that date.

Actuarial Assumptions and Methods

The total OPEB liability was determined using the following actuarial assumptions and other methods:

Valuation Date:	September 30, 2018
Measurement Date:	September 30, 2018
Discount Rate:	3.73% per annum
Salary Increase Rate:	2.0%
Age adjustment factor	2.04665
Health Care Trend Rate:	Medical – 4.60% initially trending to 4.70% in 10 years Pharmacy – 7.60% initially trending to 4.70% in 10 years Dental – 3.50% initially trending to 3.00% in 10 years Vision – 3.00%
Actuarial Cost Method:	Entry Age Normal
Plan Participation Percentage:	10%
Mortality Rates:	RP2000 Mortality Table for Males and Females Projected 18 years

The valuation was prepared using the Alternate Method in accordance with GASB 75.

Discount Rate

The Town 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 3.73%.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at September 30, 2017	\$ 109,083
Changes for the Year:	
Service Cost	16,035
Interest Cost	4,867
Changes of Assumptions and Other Inputs	3,011
Differences Between Expected and Actual Experience	(13,846)
Benefit Payments	
Net Change in Total OPEB Liability	10,067
Balance at September 30, 2018	\$ 119,150

Changes in Assumptions

The discount rate was 3.89% at 10/1/17 and 3.73% at 9/30/18.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.73%) or 1-percentage-point higher (4.73%) than the current discount rate:

	1.0% Decrease (2.73%)	Discount Rate (3.73%)	1.0% Increase (4.73%)
Total OPEB Liability	\$ 140,425	\$ 119,150	\$ 101,841

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the total OPEB liability of the Town, as well as what the Town'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 (then the current healthcare cost trend rates:

	1.0% Decrease	Healthcare cost Trend Rates	1.0% Increase
Total OPEB Liability	\$ 98,846	\$ 119,150	\$ 144,541

OPEB Expense

For the year ended September 30, 2018, the Town recognized OPEB expense of \$10,067

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 9 – DEFICIT FUND BALANCE

The non-major Underground Utility special revenue fund had a \$6,948 deficit fund balance, due to timing delays between the start of expenditures and the issuance of debt.

NOTE 10 – COMMITMENTS

Water Management Services

On December 3, 2007, the Town entered into an agreement with Waste Management, Inc. of Florida (Waste Management) to collect and dispose of all solid waste, recyclable material, and vegetative waste. A new contract was awarded to Waste Management following the competitive bid process. The agreement was signed on September 26, 2017, effective on October 1, 2017 for a period of five years with two renewal options. Waste Management will continue to be paid monthly based on the new rate schedule in the contract and the actual number of customers/units. Charges from Waste Management for the year ended September 30, 2018, totaled \$175,158.

Landscape Services

On September 30, 2011, the Town entered into an agreement with Bass Property Maintenance, Inc. for lawn maintenance services. The agreement is for a period of five years beginning on October 1, 2011 and ending on September 30, 2017. On July 25, 2016, a new three year agreement was agreed to for \$47,950 a year that included additional services. Payments to Bass Property Maintenance, Inc. for the year ended September 30, 2018 totaled \$49,300.

Fire Services, EMS Services, and Emergency Transport Services

On August 3, 2016, the Town entered into an agreement with the City of Riviera Beach for emergency medical and supplemental fire protection services with the City for the period beginning on January 1, 2017 and ending December 31, 2022. The fee for the services for the first year will be \$305,736 for the first year and will increase three percent per year. Payments to the City for the year ended September 30, 2018 totaled \$312,615.

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 11 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

The Town is also 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 accident. 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.

NOTE 12 – SUBSEQUENT EVENTS

Town Undergrounding Project

On October 31, 2018 the Town issued a \$5,500,000 General Obligation Bond and a \$500,000 Public Service Tax Revenue Note with CenterState Bank, N.A. to finance the cost of undergrounding the electric, cable television, and telephone utility facilities that serve the Town and its inhabitants.

On November 2, 2018 the Town entered into an agreement with Viking Utility, Inc. for \$4,336,460 for the undergrounding project. On November 1, 2018 the Town entered into an agreement with Florida Power and Light for \$278,865 for costs not included in the agreement with Viking Utility.

Capital Lease

On December 17, 2018 the Town entered into a capital lease with KS State Bank for \$192,882 for the purchase of two police vehicles, police cameras including license plate reader and closed circuit television, and a public works truck.

TOWN OF PALM BEACH SHORES, FLORIDA

Notes to the Financial Statements

September 30, 2018

NOTE 13 – CHANGE IN ACCOUNTING PRINCIPLE

As discussed in Note 8, the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the fiscal year. This standard requires participating employers in a single employer defined benefit health care plan to report the total OPEB liability and related OPEB amounts of the defined benefit healthcare plan. The cumulative effect of applying GASB 75 has been reported as a restatement of the beginning net position as of October 1, 2017. A reconciliation of the prior period ending net position to the current period beginning net position is as follows:

Governmental Activities

Balance at September 30, 2017, as reported	\$ 5,082,265
Adjustment for adoption of GASB 75	<u>(109,083)</u>
Balance at September 30, 2018, as restated	<u>\$ 4,973,182</u>

NOTE 14 – RECENT ACCOUNTING PRONOUNCEMENTS

A brief description of the new accounting pronouncements that might have a significant impact on the Town's financial statements are presented below. Management is currently evaluating the impact of adoption of this statement in the Town's financial statements.

In May 2017 the GASB issued 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, 2021.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement is effective for the fiscal year ending September 30, 2019.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2018

	General Fund			Variance With
	Original	Final Revised		Final Budget
	Adopted Budget	Budget	Actual	Positive (Negative)
Revenues				
Taxes	\$ 4,050,445	\$ 4,050,445	\$ 4,104,515	\$ 54,070
Special assessments and impact fees			2,500	2,500
Licenses and permits	118,800	205,998	253,930	47,932
Intergovernmental	257,106	260,853	266,455	5,602
Fines and forfeitures	10,500	10,500	36,839	26,339
Charges for services	117,300	120,800	107,109	(13,691)
Interest	11,000	11,000	26,870	15,870
Contributions		203,805	266,574	62,769
Miscellaneous	10,000	10,000	44,479	34,479
Total revenues	<u>4,575,151</u>	<u>4,873,401</u>	<u>5,109,271</u>	<u>235,870</u>
Expenditures				
Current				
General government	909,246	939,494	939,266	228
Public safety	2,856,815	3,084,070	3,083,623	447
Physical environment	239,000	231,636	230,612	1,024
Culture and recreation	269,191	253,711	252,767	944
Debt service				
Principal	24,750	24,750	24,749	1
Interest	2,055	2,055	2,055	
Capital outlay	246,327	592,393	365,817	226,576
Contingency	85,000			
Total expenditures	<u>4,632,384</u>	<u>5,128,109</u>	<u>4,898,889</u>	<u>229,220</u>
Excess (deficiency) of revenues over (under) expenditures	(57,233)	(254,708)	210,382	465,090
Other financing sources (uses)				
Transfers	<u>(85,646)</u>	<u>(85,646)</u>	<u>(85,646)</u>	
Net change in fund balance	<u>\$ (142,879)</u>	<u>\$ (340,354)</u>	124,736	<u>\$ 465,090</u>
Fund balance, beginning of year			<u>2,184,632</u>	
Fund balance, end of year			<u>\$ 2,309,368</u>	

TOWN OF PALM BEACH SHORES, FLORIDA
Notes to the Budgetary
Required Supplementary Information (RSI)
General Fund
September 30, 2018

Note 1 - Basis of Accounting

Generally accepted accounting principles (GAAP) serve as the budgetary basis of accounting.

Note 2 - Stewardship, Compliance, and Accountability

No departments had an excess of expenditures over appropriations.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Changes in the Total OPEB Liability

Last Ten Fiscal Years

	<u>2018</u>
Service cost	\$ 16,035
Interest on total OPEB liability	4,867
Effect of economic/demographic gains or losses	(13,846)
Effect of assumption changes	<u>3,011</u>
Net change in total OPEB Liability	10,067
Total OPEB liability - beginning	<u>109,083</u>
Total OPEB liability - ending	<u><u>\$ 119,150</u></u>

This schedule is intended to show information for 10 years. However, until a full 10-year trend is compiled, information will be presented for those years for which information is available.

Change of Assumptions

For 2018 the discount rate was 3.89% at 10/1/17 and 3.73% at 9/30/18.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Employer Contributions
Florida Retirement System - Pension Plan

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required FRS contribution	\$ 115,190	\$ 131,785	\$ 153,471	\$ 148,444	\$ 189,869
FRS contributions in relation to the contractually required contribution	<u>(115,190)</u>	<u>(131,785)</u>	<u>(153,471)</u>	<u>(148,444)</u>	<u>(189,869)</u>
FRS contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Town's covered payroll	\$ 928,290	\$ 960,255	\$ 1,091,487	\$ 1,023,623	\$ 1,177,855
FRS contributions as a percentage of covered payroll	12.41%	13.72%	14.06%	14.50%	16.12%

This schedule is intended to present data for 10 years. For years prior to 2014, data is unavailable. Additional years will be presented as they become available.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System - Pension Plan

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Proportion of the FRS net pension liability	0.0630379%	0.0061481%	0.0063720%	0.0062743%	0.0072759%
Proportionate share of the FRS net pension liability	\$ 375,750	\$ 794,104	\$ 1,751,648	\$ 1,855,890	\$ 2,191,554
Town's covered payroll	\$ 978,876	\$ 931,550	\$ 1,045,091	\$ 992,549	\$ 1,159,511
Town's proportionate share of the FRS net pension liability as a percentage of covered payroll	38.39%	85.25%	167.61%	186.98%	189.01%
FRS Plan fiduciary net position as a percentage of the total pension liability	96.09%	92.00%	84.88%	83.89%	84.26%

NOTE: The above amounts are as of the plan fiscal year, which ends on June 30.

Assumption Changes

The discount rate decreased from 7.65% in 2015 to 7.60% in 2016; 7.10% in 2017, 7.00% in 2018.

This schedule is intended to present data for 10 years. For years prior to 2014, data is unavailable. Additional years will be presented as they become available. The amounts presented for each fiscal year were determined as of the June 30 measurement date. The Plan's fiduciary net position as a percentage of the total pension liability is published in the Plan's Comprehensive Annual Financial Report.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Employer Contributions
Florida Retirement System
Retiree Health Insurance Subsidy Program

Last Ten Fiscal Years

Retiree Health Insurance Subsidy Program	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required HIS contribution	\$ 16,079	\$ 19,011	\$ 24,557	\$ 23,976	\$ 31,429
HIS contributions in relation to the contractually required contribution	<u>(16,079)</u>	<u>(19,011)</u>	<u>(24,557)</u>	<u>(23,976)</u>	<u>(31,429)</u>
HIS contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Town's covered payroll	\$ 1,323,913	\$ 1,404,948	\$ 1,479,321	\$ 1,444,317	\$ 1,593,971
HIS contributions as a percentage of covered payroll	1.21%	1.35%	1.66%	1.66%	1.97%

This schedule is intended to present data for 10 years. For years prior to 2014, data is unavailable. Additional years will be presented as they become available.

TOWN OF PALM BEACH SHORES, FLORIDA
Required Supplemental Information
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System
Retiree Health Insurance Subsidy Program

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Proportion of the HIS net pension liability	0.0061481%	0.0045808%	0.0046624%	0.0044220%	0.0048131%
Proportionate share of the HIS net pension liability	\$ 420,456	\$ 467,166	\$ 543,380	\$ 472,872	\$ 509,420
Town's covered payroll	\$ 1,322,564	\$ 1,397,393	\$ 1,428,352	\$ 1,404,567	\$ 1,572,329
Town's proportionate share of the HIS net pension liability as a percentage of it covered payroll	31.79%	33.43%	38.04%	33.67%	32.40%
HIS Plan fiduciary net position as a percentage of the total pension liability	0.99%	0.50%	0.97%	1.64%	2.15%

NOTE: The above amounts are as of the plan fiscal year, which ends on June 30.

Assumption Changes

The discount rate decreased from 4.29% in 2014 to 3.80% in 2015.

The discount rate decreased to 2.85% in 2016.

This schedule is intended to present data for 10 years. For years prior to 2014, data is unavailable. Additional years will be presented as they become available. The amounts presented for each fiscal year were determined as of the June 30 measurement date. The Plan's fiduciary net position as a percentage of the total pension liability is published in the Plan's Comprehensive Annual Financial Report.

TOWN OF PALM BEACH SHORES, FLORIDA
Schedule of Departmental Revenues - Budget to Actual
General Fund
For the Fiscal Year Ended September 30, 2018

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes			
Ad valorem taxes	\$ 3,475,900	\$ 3,476,794	\$ 894
Franchise fees and utility taxes	574,545	627,721	53,176
Total taxes	4,050,445	4,104,515	54,070
Special assessments		2,500	2,500
Licenses and permits			
Special permits	4,000	5,684	1,684
Business tax receipts	16,800	14,855	(1,945)
Building permits	180,198	229,609	49,411
Development fees	5,000	3,782	(1,218)
Total licenses and permits	205,998	253,930	47,932
Intergovernmental revenues			
Half-cent sales tax	94,693	94,111	(582)
Infrastructure sur-tax	78,121	85,429	7,308
Local option gas tax	42,335	41,065	(1,270)
State revenue sharing	30,529	30,758	229
Alcoholic beverage licenses	3,328	3,328	
Recycling revenue sharing	2,500	746	(1,754)
County occupational licenses	5,500	7,139	1,639
Grants	3,747	3,748	1
Other intergovernmental revenues	100	131	31
Total intergovernmental revenues	260,853	266,455	5,602
Fines and forfeitures			
Fines and forfeitures	10,450	12,918	2,468
Confiscated property sale		23,818	23,818
Police education	50	103	53
Total fines and forfeitures	10,500	36,839	26,339
Charges for services			
Sewer service	55,000	55,005	5
Beach parking	9,000	11,109	2,109
Community center rental	52,000	24,523	(27,477)
Special duty police services		3,858	3,858
Miscellaneous services	4,800	12,614	7,814
Total charges for services	120,800	107,109	(13,691)
Interest	11,000	26,870	15,870
Contributions from private sources	203,805	266,574	62,769
Miscellaneous			
Sale of surplus property		2,966	2,966
Other	10,000	41,513	31,513
Total miscellaneous	10,000	44,479	34,479
Total revenues	4,873,401	5,109,271	235,870
Other financing sources			
Appropriated fund balance	340,354		(340,354)
Total revenues and other financing sources	\$ 5,213,755	\$ 5,109,271	\$ (104,484)

TOWN OF PALM BEACH SHORES, FLORIDA
Schedule of Departmental Expenditures - Budget to Actual
Fiscal General Fund
For the Fiscal Year Ended September 30, 2018

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures			
General government			
Legislative			
Operating expenses	\$ 16,898	\$ 16,799	\$ 99
Finance and administrative			
Personal services	319,817	321,284	(1,467)
Operating expenses	90,750	89,279	1,471
Total finance and administrative	410,567	410,563	4
Legal counsel			
Operating expenses	111,300	111,270	30
Public works			
Personal services	248,039	245,440	2,599
Operating expenses	45,690	48,250	(2,560)
Total public works	293,729	293,690	39
Risk management			
Operating expenses	107,000	106,944	56
Total general government	939,494	939,266	228
Public safety			
Police			
Personal services	1,204,285	1,197,215	7,070
Operating expenses	240,216	247,204	(6,988)
Total police	1,444,501	1,444,419	82
911 dispatch			
Personal services	386,374	387,217	(843)
Operating expenses	14,223	13,311	912
Total 911 dispatch	400,597	400,528	69
Fire			
Personal services	441,395	441,785	(390)
Operating expenses	80,735	80,243	492
Total fire	522,130	522,028	102
Emergency medical services			
Operating	312,615	312,615	

(Continued)

TOWN OF PALM BEACH SHORES, FLORIDA
Schedule of Departmental Expenditures - Budget to Actual
General Fund
For the Fiscal Year Ended September 30, 2018

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public safety (continued)			
Emergency disaster			
Operating expenses	\$ 139,179	\$ 139,179	\$
Total emergency disaster	<u>139,179</u>	<u>139,179</u>	
Building department			
Operating expenses	<u>265,048</u>	<u>264,854</u>	<u>194</u>
Total public safety	<u>3,084,070</u>	<u>3,083,623</u>	<u>447</u>
Physical environment			
Garbage/solid waste disposal			
Operating expenses	<u>185,160</u>	<u>185,006</u>	<u>154</u>
Lift station sewer service			
Operating	<u>27,911</u>	<u>27,907</u>	<u>4</u>
Streets/storm sewers			
Operating	<u>18,565</u>	<u>17,699</u>	<u>866</u>
Total physical environment	<u>231,636</u>	<u>230,612</u>	<u>1,024</u>
Cultural/recreation			
Parks/parkway			
Operating expenses	<u>115,770</u>	<u>115,761</u>	<u>9</u>
Beach facilities			
Personal services	77,341	77,122	219
Operating expenses	<u>15,600</u>	<u>15,128</u>	<u>472</u>
Total beach facilities	<u>92,941</u>	<u>92,250</u>	<u>691</u>
Community center			
Operating expenses	<u>45,000</u>	<u>44,756</u>	<u>244</u>
Total cultural/recreation	<u>253,711</u>	<u>252,767</u>	<u>944</u>
Capital Outlay	<u>592,393</u>	<u>365,817</u>	<u>226,576</u>
Debt Service	<u>26,805</u>	<u>26,804</u>	<u>1</u>
Total expenditures	<u>\$ 5,128,109</u>	<u>\$ 4,898,889</u>	<u>\$ 229,220</u>

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**INDEPENDENT AUDITOR'S 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 Town Commission
Town of Palm Beach Shores, 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, each major fund, and the aggregate remaining fund information of the Town of Palm Beach Shores, Florida, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Palm Beach Shores, Florida's basic financial statements, and have issued our report thereon dated June 6, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Palm Beach Shores, Florida's, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Palm Beach Shores, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Palm Beach Shores, 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 over financial reporting that might be material weaknesses or, significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Palm Beach Shores, 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 determination of financial statement amounts. 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 & Miner, P.A.

West Palm Beach, Florida
June 6, 2019

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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 Town Commission
Town of Palm Beach Shores

Report on the Financial Statements

We have audited the financial statements of the Town of Palm Beach Shores, Florida, as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 6, 2019.

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 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 June 6, 2019, 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. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this Management Letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town of Palm Beach Shores, 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 Town of Palm Beach Shores, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes, during the fiscal year ended September 30, 2018.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town of Palm Beach Shores, 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 Town of Palm Beach Shores, 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.

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, The Honorable Mayor and Members of the Town Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Mims, P.A.

West Palm Beach, Florida
June 6, 2019



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and Members of the Town Commission
Town of Palm Beach Shores, Florida

We have examined the Town of Palm Beach Shores, Florida's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management of the Town of Palm Beach Shores, Florida is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town of Palm Beach Shores, 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 Town of Palm Beach Shores, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town of Palm Beach Shores, 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 Town of Palm Beach Shores, Florida's compliance with the specified requirements.

In our opinion, the Town of Palm Beach Shores, Florida complied, in all material respects, with Section 218.415, Florida Statutes for the year ended September 30, 2018.

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 Honorable Mayor and Members of the Town Commission 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
June 6, 2019

**TOWN OF PALM BEACH SHORES
MONTHLY FINANCIAL REPORT**

ITEM 5a
July 15 2019

	CASH & INVESTMENTS		REVENUE			
			BUDGET	CURRENT	YEAR TO DATE	% OF BUDGET
9/30/2018	\$ 2,514,047		\$ 5,213,755	\$ 173,022	\$ 5,109,963	98%
10/31/2018	\$ 2,281,567		\$ 5,149,810	\$ 93,173	\$ 93,173	2%
11/30/2018	\$ 2,402,952		\$ 5,403,227	\$ 484,362	\$ 577,535	11%
12/31/2018	\$ 4,746,065		\$ 5,403,227	\$ 2,922,904	\$ 3,500,439	65%
1/31/2019	\$ 4,523,910		\$ 5,403,227	\$ 182,293	\$ 3,682,732	68%
2/28/2019	\$ 4,492,286		\$ 5,403,227	\$ 210,920	\$ 3,893,653	72%
3/31/2019	\$ 4,207,522		\$ 5,403,227	\$ 208,286	\$ 4,101,939	76%
4/30/2019	\$ 4,174,735		\$ 5,403,227	\$ 360,461	\$ 4,462,400	83%
5/31/2019	\$ 3,926,648		\$ 5,403,227	\$ 158,648	\$ 4,621,048	86%
6/30/2019	\$ 3,742,254		\$ 5,403,227	\$ 451,635	\$ 5,072,683	94%
6/30/2018	\$ 3,162,925		\$ 5,047,925	\$ 97,580	\$ 4,474,452	89%
7/31/2019						
8/31/2019						
9/30/2019						

	EXPENDITURES					
	BUDGET	DISBURSEMENTS	ACCRUALS	CURRENT EXP	YEAR TO DATE	% OF BUDGET
9/30/2018	\$ 5,213,775	\$ 384,580	\$ 143,793	\$ 528,374	\$ 4,984,535	96%
10/31/2018	\$ 5,149,810	\$ 362,599	\$ 15,184	\$ 377,782	\$ 377,782	7%
11/30/2018	\$ 5,403,227	\$ 291,715	\$ (9,054)	\$ 282,661	\$ 660,443	12%
12/31/2018	\$ 5,403,227	\$ 540,803	\$ (62,153)	\$ 478,650	\$ 1,139,093	21%
1/31/2019	\$ 5,403,227	\$ 430,457	\$ (20,648)	\$ 409,808	\$ 1,548,902	29%
2/28/2019	\$ 5,403,227	\$ 207,236	\$ 113,426	\$ 320,662	\$ 1,869,563	35%
3/31/2019	\$ 5,403,227	\$ 380,509	\$ 89,497	\$ 470,005	\$ 2,339,569	43%
4/30/2019	\$ 5,403,227	\$ 243,242	\$ 182,473	\$ 425,715	\$ 2,765,284	51%
5/31/2019	\$ 5,403,227	\$ 403,354	\$ 27,482	\$ 430,836	\$ 3,196,119	59%
6/30/2019	\$ 5,403,227	\$ 371,573	\$ 270,624	\$ 642,197	\$ 3,838,317	71%
6/30/2018	\$ 5,047,925	\$ 477,456	\$ (12,631)	\$ 465,095	\$ 3,582,315	71%
7/31/2019						
8/31/2019						
9/30/2019						

Budget Amendment #1 was adopted by the Town Commision on November 19, 2018.

Town of Palm Beach Shores
Budget Summary Report
June 2019

			<i>June Benchmark</i>	<i>75.0%</i>
	BUDGET	YTD	Favorable(Unfav)	%
REVENUE				
Revenue (without appr'd F/B)	\$ 5,037,066.00	\$ 5,072,683.20	\$ 35,617.20	100.7%
Appropriated Fund Balance	366,161.00	-	(366,161.00)	
TOTAL REVENUE	\$ 5,403,227.00	\$ 5,072,683.20	\$ (330,543.80)	93.9%

EXPENDITURES BY DEPARTMENT	% of total			% of total		
Administration	\$ 417,049.00	8%	\$ 305,306.86	8%	\$ 111,742.14	73.2%
Legal	93,000.00	2%	74,878.50	2%	18,121.50	80.5%
Public Works	306,890.00	6%	226,674.61	6%	80,215.39	73.9%
Police	1,465,454.00	27%	1,138,671.30	30%	326,782.70	77.7%
Fire	693,791.00	13%	470,460.60	12%	223,330.40	67.8%
Building	215,425.00	4%	141,741.54	4%	73,683.46	65.8%
Emergency Disaster	-	0%	-	0%	-	0.0%
Solid Waste	191,000.00	4%	134,635.37	4%	56,364.63	70.5%
911 Dispatch	431,072.00	8%	308,351.13	8%	122,720.87	71.5%
Legislative	21,160.00	0%	6,237.55	0%	14,922.45	29.5%
Streets/Storm Sewers	20,525.00	0%	24,447.58	1%	(3,922.58)	119.1%
Parks	115,650.00	2%	68,559.57	2%	47,090.43	59.3%
Beach	93,745.00	2%	72,655.97	2%	21,089.03	77.5%
Lift Stations/Sewer Service	17,975.00	0%	12,018.86	0%	5,956.14	66.9%
Contingencies	85,000.00	2%	-	0%	85,000.00	0.0%
Debt Service	201,989.00	4%	89,499.99	2%	112,489.01	44.3%
Emergency Medical Services	321,995.00	6%	240,904.68	6%	81,090.32	74.8%
Community Center	49,350.00	1%	31,744.59	1%	17,605.41	64.3%
Risk Management	140,000.00	3%	141,433.00	4%	(1,433.00)	101.0%
Capital	522,157.00	10%	350,095.13	9%	172,061.87	67.0%
TOTAL EXPENDITURES	\$ 5,403,227.00		\$ 3,838,316.83		\$ 1,564,910.17	71.0%

CHANGE IN FUND BALANCE	-	1,234,366.37	1,234,366.37
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Explanations of variances:

Legal - Actual costs are exceeding the budget due to unforeseen events.

Police - Wages for part-time and overtime are overbudget due to staff shortage.

Streets/Storms Drains - Road Maintenance is high due to paver repairs, pot hole repairs, rebound posts, and signs.

Beach - unanticipated maintenance costs

Risk Management - Main policy is paid quarterly and is paid in full. There was a \$4,000 increase to property coverage following a review of assets their values. Additional funds are requested in Budget

Amendment #2, presented tonight.

Town of Palm Beach Shores

Utility Tax

10% Effective 4/1/17

	Electric	Water	Gas	Total
	<i>FPL</i>	<i>Riviera Beach</i>	<i>FPU</i>	
Oct-18	13,408.20	8,472.37	1,475.13	23,355.70
Nov-18	25,274.20	9,067.15	2,159.57	36,500.92
Dec-18	19,117.75	6,700.32	3,110.21	28,928.28
Jan-19	13,261.85	7,170.46	3,197.26	23,629.57
Feb-19	14,658.52	8,700.78	2,389.43	25,748.73
Mar-19	17,036.96	10,410.71	2,277.53	29,725.20
Apr-19	18,237.41	7,519.68	1,955.78	27,712.87
May-19	19,782.62			19,782.62
Jun-19				-
Jul-19				-
Aug-19				-
Sep-19				-
YTD Total	140,777.51	58,041.47	16,564.91	215,383.89

Town of Palm Beach Shores
Discretionary Sales Tax PBC

Accumulated (unspent) Discretionary Sales Tax as of 9/30/17	\$ 49,955.01
Accumulated (unspent) Discretionary Sales Tax as of 9/30/18	\$ 119,434.60

Current Year Receipts:

Date of Receipt	Period	
11/27/2018	October	\$ 5,907.91
12/24/2018	November	\$ 6,337.01
1/29/2019	December	\$ 6,569.40
2/8/2019	4Q 2018	\$ 2,376.50
2/27/2019	January	\$ 7,952.07
3/27/2019	February	\$ 6,797.12
4/25/2019	March	\$ 6,771.21
5/1/2019	1Q 2019	\$ 2,249.63
5/29/2019	April	\$ 7,562.44
6/25/2019	May	\$ 6,771.97
Total current year receipts		\$ 59,295.26

Current Year Expenditures:

Accumulated (unspent) Discretionary Sales Tax as of 5/31/19	\$ 178,729.86
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Town of Palm Beach Shores
Building Department

	Building Permits	Building Department	Net Building	Cumulative Net Bldg
10/31/2018	\$ 25,745	\$ (20,591)	\$ 46,336	\$ 46,336
11/30/2018	\$ 6,716	\$ 2,727	\$ 3,989	\$ 50,325
12/31/2018	\$ 18,662	\$ 66,729	\$ (48,067)	\$ 2,257
1/31/2019	\$ 11,253	\$ 17,476	\$ (6,223)	\$ (3,966)
2/28/2019	\$ 27,916	\$ 3,898	\$ 24,018	\$ 20,052
3/31/2019	\$ 30,832	\$ 27,433	\$ 3,399	\$ 23,451
4/30/2019	\$ 13,990	\$ 8,641	\$ 5,348	\$ 28,799
5/31/2019	\$ 31,315	\$ 15,250	\$ 16,066	\$ 44,865
6/30/2019	\$ 7,671	\$ 20,178	\$ (12,507)	\$ 32,358
7/31/2019				
8/31/2019				
9/30/2019				
	\$ 174,099	\$ 141,742	\$ 32,358	

Note: Due to the timing of invoices from SafeBuilt, December includes October, November, and December service.

Town of Palm Beach Shores
Underground Utilities
6/30/2019

	Cost Estimate	FYE 9/30/2019	Remaining Budget
Cash		\$ 3,284,856.98	
Due to General Fund		\$ 12,577.90	
Expenditures:			
Survey	\$ 38,000	\$ 15,022.50	\$ 22,977.50
Legal	\$ 4,000		\$ 4,000.00
Project Management/Administration	\$ 80,000	\$ 57,716.25	\$ 22,283.75
Construction - Town	\$ 4,336,460	\$ 2,369,988.17	\$ 1,966,471.83
Construction - Comcast	\$ 250,000		\$ 250,000.00
Construction - AT&T	\$ 450,000		\$ 450,000.00
Construction - FPL	\$ 254,386	\$ 254,386.00	\$ -
Landscape Restoration	\$ 16,300	\$ 8,100.00	\$ 8,200.00
Loan Acquisition	\$ 23,000	\$ 22,508.00	\$ 492.00
Contingency	\$ 547,854		\$ 547,854.00
Total expenditures	\$ 6,000,000	\$ 2,727,720.92	\$ 3,272,279.08
Other Financing Sources:			
Loan Proceeds	\$ 6,000,000	\$ 6,000,000.00	\$ -
Net Change in Fund Balance	\$ -	\$ 3,272,279.08	\$ 3,272,279.08

Accounts Payable Check Register Report - PNC Bank-12-0164-0172*For The Date Range From 6/1/2019 To 6/30/2019***For All Vendors And For Outstanding Checks - Computer Generated, Hand Written, eCheck**

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
8865	C	6/6/2019	324	AC Enforcement, Inc.	\$386.00	O
8866	C	6/6/2019	823	AT&T Mobility	\$29.00	O
8867	C	6/6/2019	673	Bishop's Water Company	\$584.50	O
8868	C	6/6/2019	564	Brannon & Gillespie LLC	\$9,405.40	✓ O
8869	C	6/6/2019	225	C&T Auto Care	\$2,002.60	O
8870	C	6/6/2019	13	City Maintenance Supply	\$1,101.86	O
8871	C	6/6/2019	107	Davis and Ashton, P.A.	\$8,921.70	O
8872	C	6/6/2019	56	Double Nickels Speedometer	\$160.00	O
8873	C	6/6/2019	788	Embroidery Plus Signs	\$478.00	O
8874	C	6/6/2019	240	Everglades Equipment Group	\$1,560.91	O
8875	C	6/6/2019	606	Florida Municipal Insurance Trust	\$57,468.25	O
8876	C	6/6/2019	71	FL Power & Light	\$2,940.65	O
8877	C	6/6/2019	799	Goldstar Products, Inc.	\$709.35	O
8878	C	6/6/2019	90	Hulett Environmental Services	\$1,126.00	O
8879	C	6/6/2019	760	Kevin Drummond	\$125.00	O
8880	C	6/6/2019	457	Lightning Electric	\$4,514.50	O
8881	C	6/6/2019	95	Lowes	\$2,274.29	O
8882	C	6/6/2019	11	Nationwide Retirement Solutions	\$235.00	O
8883	C	6/6/2019	802	Omni Orlando Resort	\$644.00	O
8884	C	6/6/2019	802	Omni Orlando Resort	\$516.00	O
8885	C	6/6/2019	802	Omni Orlando Resort	\$211.00	O
8886	C	6/6/2019	802	Omni Orlando Resort	\$212.00	O
8887	C	6/6/2019	831	Randy's Plumbing, LLC	\$830.00	O
8888	C	6/6/2019	797	Seacoast Uniforms	\$139.00	O
8889	C	6/6/2019	829	State Chemical Solutions	\$291.03	O
8890	C	6/6/2019	100	Toshiba Business Solutions	\$386.22	O
8891	C	6/6/2019	101	Verizon Wireless	\$546.45	O
8892	C	6/6/2019	104	Waste Management	\$10,824.79	O
8893	C	6/6/2019	290	Westside Reprographics, Inc.	\$10.00	O
8894	C	6/6/2019	815	Zoom, Inc.	\$2,458.00	O
8895	C	6/13/2019	324	AC Enforcement, Inc.	\$228.00	O
8896	C	6/13/2019	801	America's Office Source	\$55.97	O
8897	C	6/13/2019	37	Bass Property Maintenance, Inc.	\$1,253.10	O
8898	C	6/13/2019	666	Bound Tree Medical	\$237.67	O
8899	C	6/13/2019	538	CRS Max Consultants	\$500.00	O

Accounts Payable Check Register Report - PNC Bank-12-0164-0172*For The Date Range From 6/1/2019 To 6/30/2019**For All Vendors And For Outstanding Checks - Computer Generated, Hand Written, eCheck*

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
8900	C	6/13/2019	512	Farmer & Irwin	\$402.50	O
8901	C	6/13/2019	65	Federal Background Services, Inc.	\$50.00	O
8902	C	6/13/2019	619	Fisher Scientific	\$23,884.10	O
8903	C	6/13/2019	80	FL Public Utilities	\$156.92	O
8904	C	6/13/2019	89	Home Depot Credit Svcs	\$3,161.49	O
8905	C	6/13/2019	129	Justin V. Cloete	\$100.00	O
8906	C	6/13/2019	129	Lee Feely	\$550.00	O
8907	C	6/13/2019	237	Lou's Police Distributors	\$159.96	O
8908	C	6/13/2019	830	Mary Boeckler	\$154.86	O
8909	C	6/13/2019	488	Misty's Florist	\$84.90	O
8910	C	6/13/2019	833	Nancy Cogger	\$74.00	O
8911	C	6/13/2019	735	Nicole Curtis	\$8.93	O
8912	C	6/13/2019	14	Nowlen, Holt & Miner, P.A.	\$1,500.00	O
8913	C	6/13/2019	16	Palmdale Oil Company, Inc.	\$1,375.85	O
8914	C	6/13/2019	196	Performance NAPA	\$217.36	O
8915	C	6/13/2019	268	Peter A. West	\$130.00	O
8916	C	6/13/2019	633	Power Equipment Experts, Inc	\$29.28	O
8917	C	6/13/2019	831	Randy's Plumbing, LLC	\$2,937.40	O
8918	C	6/13/2019	771	Rocky's Pool Service, Inc.	\$150.00	O
8919	C	6/13/2019	520	SAFEbuilt, LLC	\$10,967.25	O
8920	C	6/13/2019	129	Shaun Gordy	\$685.00	O
8921	C	6/13/2019	759	Taylor Engineering Inc	\$788.50	O
8922	C	6/13/2019	99	Torcivia, Donlon, Goddeau and Ansay, PA	\$222.00	O
8923	C	6/13/2019	100	Toshiba Business Solutions	\$86.33	O
8924	C	6/13/2019	101	Verizon Wireless	\$6.67	O
8925	C	6/13/2019	131	WEX BANK	\$1,028.21	O
8926	C	6/20/2019	5	AFLAC	\$674.72	O
8927	C	6/20/2019	29	Alphagraphics of the Palm Beaches	\$52.03	O
8928	C	6/20/2019	737	AT&T	\$226.29	O
8929	C	6/20/2019	823	AT&T Mobility	\$816.08	O
8930	C	6/20/2019	47	Board of County Commissioners	\$837.61	O
8931	C	6/20/2019	225	C&T Auto Care	\$874.07	O
8932	C	6/20/2019	32	City of Riviera Beach	\$2,522.27	O
8933	C	6/20/2019	52	Comcast	\$108.04	O
8934	C	6/20/2019	52	Comcast	\$22.30	O

Accounts Payable Check Register Report - PNC Bank-12-0164-0172*For The Date Range From 6/1/2019 To 6/30/2019**For All Vendors And For Outstanding Checks - Computer Generated, Hand Written, eCheck*

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
8935	C	6/20/2019	116	Cox Media Group	\$529.76	O
8937	C	6/20/2019	71	FL Power & Light	\$3,032.27	O
8938	C	6/20/2019	277	Frank Stuparitz	\$150.00	O
8939	C	6/20/2019	834	James Boyd	\$30.00	O
8940	C	6/20/2019	295	LiftOff, LLC	\$1,050.00	O
8941	C	6/20/2019	836	RIPPrint, LLC	\$573.50	O
8942	C	6/20/2019	797	Seacoast Uniforms	\$108.50	O
8943	C	6/20/2019	118	Steve Langevin	\$32.74	O
8944	C	6/27/2019	114	Albatross Supply	\$1,230.92	O
8945	C	6/27/2019	29	Alphagraphics of the Palm Beaches	\$694.54	O
8946	C	6/27/2019	556	Armchem International	\$342.70	O
8947	C	6/27/2019	37	Bass Property Maintenance, Inc.	\$4,120.83	O
8948	C	6/27/2019	837	Blood Hound, LLC	\$3,172.50	O ✓
8949	C	6/27/2019	754	Debbie Chase	\$190.00	O
8950	C	6/27/2019	708	Dilo Fire Alarms Inc	\$234.51	O
8951	C	6/27/2019	746	Essential Net Solutions	\$2,802.30	O
8952	C	6/27/2019	512	Farmer & Irwin	\$139.25	O
8953	C	6/27/2019	790	Galls, LLC	\$1,034.97	O
8954	C	6/27/2019	676	Guardian	\$1,491.72	O
8955	C	6/27/2019	529	Joe Olivera	\$50.00	O
8956	C	6/27/2019	755	Laurie Rawdon	\$190.00	O
8957	C	6/27/2019	95	Lowes	\$2,385.65	O
8958	C	6/27/2019	598	Michael Caputo Plumbing Inc.	\$578.12	O
8959	C	6/27/2019	758	Partsmaster	\$384.43	O
8960	C	6/27/2019	831	Randy's Plumbing, LLC	\$1,790.30	O
8961	C	6/27/2019	516	Schmidt Nichols	\$3,373.75	O
8962	C	6/27/2019	797	Seacoast Uniforms	\$38.00	O
8963	C	6/27/2019	375	Simmons & White, Inc.	\$3,040.00	O
8964	C	6/27/2019	643	Suntrust Bank	\$3,850.60	O
8965	C	6/27/2019	586	The Standard Insurance Company	\$534.06	O
8966	C	6/27/2019	592	Trevor Steedman	\$81.46	O
8967	C	6/27/2019	103	Comp Benefits	\$212.48	O
8968	C	6/27/2019	104	Waste Management	\$2,824.32	O
8969	C	6/27/2019	290	Westside Reprographics, Inc.	\$57.37	O
8970	C	6/27/2019	112	Zimmerman Tree Service	\$942.00	O

Accounts Payable Check Register Report - PNC Bank-12-0164-0172*For The Date Range From 6/1/2019 To 6/30/2019**For All Vendors And For Outstanding Checks - Computer Generated, Hand Written, eCheck*

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Blue Cross Blue Shield of Florida, Inc.	E	6/20/2019	127	Blue Cross Blue Shield of Florida, Inc.	\$33,554.35	O
FRS	E	6/4/2019	172	FRS	\$25,972.57	O
PBS Payroll	E	6/6/2019	146	PBS Payroll	\$59,072.18	O
PBS Payroll	E	6/21/2019	146	PBS Payroll	\$55,847.00	O
Viking Utility Inc.	E	6/24/2019	832	Viking Utility Inc.	\$395,760.35	✓ O
Cleared					\$0.00	
Outstanding					\$779,911.16	
Void					\$0.00	

General Fund

\$ 371,572.91

Underground Utility Fund

\$ 408,338.25 ✓

Total

\$ 779,911.16



Palm Beach Shores Police Department

247 Edwards Lane, Palm Beach Shores, Florida 33404

Phone (561) 844-3456 Fax (561) 844-9189

ITEM 5b1

July 15 2019

Steven Langevin
Chief of Police

Mayor and Commission
July Commission report
June 2019 recap

Unfortunately, our arrests for June were up (8) due to domestic and interpersonal situations. One involved the stabbing of a friend 3 times with a pocket knife, I believe he has recovered from his wounds as he was released that night, the arrest is winding through the system.

An ongoing domestic situation at a Tacoma lane apartment complex forced us to arrest one-person, the other person involved was arrested last month.

Our investigation at the Sailfish marina resulted in 2 people being arrested for theft inside of a vessel.

A dispute at a resort resulted in our request of 2 warrants for the arrests of the individuals.

Officers on routine patrol conducted a traffic stop, which yielded 5 criminal citations issued to the driver to appear in court.

We currently continue to have one officer out on leave but is back in a week. One dispatcher remains on extended medical leave. We are processing a part time dispatcher through the background process; the previous applicant did not make it through the process.

The two new patrol vehicles were delivered, one being the fully equipped K9 vehicle. Of the vehicles that they will replace, one is not drivable and will be given to the fire department for training and final destruction.

The second will go on Govdeal.com in an attempt to sell it, the vehicle currently has 94.245 miles. While it has less miles than the other Crown Victoria's the repairs to it would be prohibitively costly. We have a 2010 with 123.492 miles the others range from 85.620 to 123.492. The two higher mileage are working ok, and are assigned to drivers. The other 2 are line cars driven by part time officers and spare car in the event of a breakdown.

Town hall and the PD are working with our IT vendors to ensure we continue to be as safe as can be on line, to avoid the numerous threats to government agencies online.



Palm Beach Shores Police Department

247 Edwards Lane
Palm Beach Shores, Florida 33404
Phone (561) 844-3456 Fax (561) 844-9189

Steven Langevin
Chief of Police

Date: July 1, 2019
To: Mayor Myra Koutzen
From: Chief Steven Langevin
RE: Police Activities for June 2019

Criminal Arrests	8	Town Ordinance Violations	1.4
Parking Citations	20	Segway Patrol Hours	28
Verbal Warnings	25	ATV Patrol Hours	7.6
Written Warnings	4	Bike Patrol Hours	2.1
Traffic Citations	9	Foot Patrol Hours	47.7
Radar and Traffic Control Hours	47.9	House Check Hours	30
Complaints/Calls for Assistance	76	Vehicle Patrol Hours	424.1
Patrol Mileage	3683	Lifeguard Assist	2
Lifeguard Major First Aid	0	Lifeguard Rescues	0
Lifeguard Double Red Flags	0	Lifeguard Minor First Aid	53
Surf Chair Rental	0		

Misc. Arrest Information:

Arrest Type		Number
Assault	100 Sandal Lane	1900446
Traffic Violation	Tacoma Lane	1900457
Domestic Battery	107 Tacoma Lane #38	1900472
Domestic Battery/Assault	101 Bravado Lane #53	1900477



Palm Beach Shores Police Department

247 Edwards Lane

Palm Beach Shores, Florida 33404

Phone (561) 844-3456 Fax (561) 844-9189

Steven Langevin
Chief of Police

Battery	181 Ocean Avenue	1900487
Grand Theft (2 arrested)	98 Lake Drive	1900501
Trespassing after Warning	100 Claremont Lane 33	1900511

**PALM BEACH SHORES
POLICE DEPARTMENT**

247 EDWARDS LANE
PALM BEACH SHORES, FL 33404
561-844-3456

**CASE REPORT SUMMARY BY
DATE RANGE AND DISPOSITION**

REPORT DATE FROM
06/01/2019 00:00

REPORT DATE TO
06/30/2019 23:59

Case Number	Agency	Report Date	Case Type	Report Type	Disposition	PIN
1900446	PBSPD	06/02/2019 23:25	ASSAULT	ASSAULT	ARREST	7720
1900457	PBSPD	06/07/2019 20:58	SUSPICIOUS	SUSPICIOUS	ARREST	7720
1900472	PBSPD	06/11/2019 18:33	DOMESTIC	DOMESTIC	ARREST	7742
1900477	PBSPD	06/12/2019 23:39	DOMESTIC	DOMESTIC	ARREST	7749
1900487	PBSPD	06/15/2019 22:46	BATTERY	BATTERY	ARREST	7746
1900501	PBSPD	06/24/2019 18:15	GRAND THEFT	GRAND THEFT	ARREST	7742
1900511	PBSPD	06/29/2019 07:00	TRESPASSING	TRESPASSING	ARREST	7725

TOTAL ITEMS: 7

**PALM BEACH SHORES
POLICE DEPARTMENT**

247 EDWARDS LANE
PALM BEACH SHORES, FL 33404
561-844-3456

CITATION LIST REPORT

Traffic.

CITATION LIST SEARCH

Citation Report Date = 06/01/2019 to 06/30/2019

CITATION LIST SEARCH RESULTS

CITATION TYPE	1ST OFFENSE	CITATION NO	DATE	LOCATION	NAME	DOB
WARNING		00000293	06/19/2019	OCEAN AVE / SANDAL LN		
WARNING		00000294	06/20/2019	OCEAN AVE / CASCADE LN		
WARNING		00000295	06/21/2019	OCEAN AVE / SANDAL LN		
TRAFFIC		2055-GSX9	06/07/2019	300 BLOCK INLET WAY		
TRAFFIC		2056-GSXX	06/07/2019	300 BLOCK INLET WAY		
TRAFFIC		2057-GSXX	06/07/2019	300 BLOCK INLET WAY		
TRAFFIC		2059-GSX2	06/07/2019	300 BLOCK INLET WAY		
TRAFFIC		A64IE6E	06/12/2019	BAMBOO RD / LAKE DR		
TRAFFIC		A64IE7E	06/15/2019	BAMBOO RD / LAKE DR		
TRAFFIC		A64IE8E	06/19/2019	OCEAN AVE / BLOSSOM LN		
TRAFFIC		A64IE9E	06/20/2019	LAKE DR / BAMBOO RD		
TRAFFIC		A64IEAE	06/20/2019	LAKE DR / BAMBOO RD		
WARNING		J516540906260	06/26/2019	INLET WAY AND PARKWAY		

TOTAL CITATION: 13

**PALM BEACH SHORES
POLICE DEPARTMENT**

247 EDWARDS LANE
PALM BEACH SHORES, FL 33404
561-844-3456

PARKING LIST REPORT

PARKING LIST SEARCH

Parking Report Date = 06/01/2019 to 06/30/2019

PARKING LIST SEARCH RESULTS

CITATION NO	ISSUED	VEHICLE	OWNER	LOCATION
10851	06/11/2019	LNZG55, FL		101 INLET WAY
10910	06/06/2019	IDFF89, FL HOND		90 EDWARDS LN
11039	06/07/2019	RAB7995, GA FORD EXP		90 EDWARDS LN
11040	06/08/2019	ZB6P5N, FL		98 LAKE DR
11041	06/09/2019	EYNN52, FL MITS 2018 BLU		123 OCEAN AVE
11042	06/26/2019	HGBH40, FL TOYT VAN		90 EDWARDS LN
11090	06/04/2019	EAJV7, FL KIA		90 EDWARDS LN
11092	06/08/2019	RAMIL, FL		90 EDWARDS LN
11093	06/09/2019	171QVZ, FL HYUN		90 EDWARDS LN
11094	06/16/2019	LESQ05, FL		90 EDWARDS LN
11095	06/16/2019	Y83SCQ, FL		71 OCEAN AVE
11096	06/17/2019	GWD6177, TX MAZD		90 EDWARDS LN
11097	06/22/2019			90 EDWARDS LN
11097	06/24/2019	KNXA09, FL		90 EDWARDS LN
11099	06/23/2019	KXKV16, FL		90 EDWARDS LN
11099	06/23/2019			90 EDWARDS LN
11100	06/23/2019			90 EDWARDS LN
11100	06/23/2019	ITEC21, FL		90 EDWARDS LN
11106	06/16/2019	45EWL, FL DODG RAM		330 SANDAL LN
11107	06/16/2019	989GYB, FL		215 SANDAL LN

TOTAL PARKING: 20

PALM BEACH SHORES POLICE DEPARTMENT

247 EDWARDS LANE
PALM BEACH SHORES, FL 33404
561-844-3456

Reports

CASE REPORT SUMMARY BY DATE RANGE AND DISPOSITION

REPORT DATE FROM
06/01/2019 00:00

REPORT DATE TO
06/30/2019 23:59

Case Number	Agency	Report Date	Case Type	Report Type	Disposition	PIN
1900438	PBSPD	06/01/2019 15:00	SUSPICIOUS	SUSPICIOUS	INFO	7744
1900439	PBSPD	06/02/2019 14:27	LOST PROPERTY	LOST PROP	INFO	7749
1900440	PBSPD	06/02/2019 15:16	CITY ORD VIO	CITY ORD VIO	CE	7749
1900441	PBSPD	06/02/2019 15:28	SUSPICIOUS	SUSPICIOUS	NO LEADS	7749
1900442	PBSPD	06/02/2019 15:55	THEFT/GRAND			7744
1900443	PBSPD	06/02/2019 16:34	THEFT/GRAND	THEFT/GRAND	NO LEADS	7749
1900444	PBSPD	06/02/2019 15:54	INFO	INFO	INFO	7744
1900445	PBSPD	06/02/2019 18:30	INFO	INFO	INFO	7744
1900446	PBSPD	06/02/2019 23:25	ASSAULT	ASSAULT	ARREST	7720
1900447	PBSPD	06/03/2019 17:39	TRESPASSING	TRESPASSING	CE	7749
1900448	PBSPD	06/03/2019 19:47	FOUND PROPERTY	FOUND PROPERTY	NO LEADS	7720
1900449	PBSPD	06/04/2019 00:58	SUSPICIOUS	SUSPICIOUS	INFO	7720
1900450	PBSPD	06/04/2019 11:11	INFO	INFO	INFO	7731
1900451	PBSPD	06/05/2019 17:15	SUSPICIOUS	SUSPICIOUS	CE	7739
1900452	PBSPD	06/06/2019 09:46	HARASSMENT	HARASSMENT	CE	7725
1900454	PBSPD	06/06/2019 22:44	INFO	INFO	UNF	7748
1900455	PBSPD	06/07/2019 13:05	CODE	CODE	INFO	7744
1900456	PBSPD	06/07/2019 16:35	INFO	INFO	INFO	7744
1900457	PBSPD	06/07/2019 20:58	SUSPICIOUS	SUSPICIOUS	ARREST	7720
1900458	PBSPD	06/08/2019 00:08	DISTURBANCE	DISTURBANCE	CE	7749
1900459	PBSPD	06/08/2019 06:59	THEFT	THEFT	INFO	7731
1900460	PBSPD	06/08/2019 08:13	CIVIL	CIVIL	CE	7719
1900461	PBSPD	06/08/2019 19:43	SUSPICIOUS	SUSPICIOUS	CE	7720
1900462	PBSPD	06/09/2019 00:50	SUSPICIOUS	SUSPICIOUS	CE	7720
1900463	PBSPD	06/09/2019 07:21	INFO	INFO	INFO	7731
1900464	PBSPD	06/09/2019 17:00	WELFARE CHECK	WELFARE CHECK	CE	7749
1900465	PBSPD	06/10/2019 05:35	INFO	INFO	CE	7720
1900466	PBSPD	06/10/2019 10:34	INFO	INFO	CE	7739
1900467	PBSPD	06/10/2019 13:11	CODE	CODE		7703
1900468	PBSPD	06/10/2019 12:20	INFO	INFO	INFO	7744
1900469	PBSPD	06/11/2019 08:57	SUSPICIOUS	SUSPICIOUS	CE	7739
1900471	PBSPD	06/11/2019 18:06	SUSPICIOUS	SUSPICIOUS	CE	7742
1900472	PBSPD	06/11/2019 18:33	DOMESTIC	DOMESTIC	ARREST	7742
1900473	PBSPD	06/12/2019 14:35	BURGLARY RESIDENCE	BURGLARY RESIDENCE	OPEN	7744
1900474	PBSPD	06/12/2019 16:21	THEFT	THEFT	OPEN	7744
1900475	PBSPD	06/12/2019 16:45	CIVIL	CIVIL	CE	7719
1900476	PBSPD	06/12/2019 20:42	NOISE	NOISE	INFO	7746
1900477	PBSPD	06/12/2019 23:39	DOMESTIC	DOMESTIC	ARREST	7749
1900478	PBSPD	06/13/2019 10:02	BURGLARY CONVEYANCE	BURGLARY CONVEYANCE	OPEN	7744
1900479	PBSPD	06/14/2019 07:09	MEDICAL	MEDICAL	INFO	7744
1900480	PBSPD	06/24/2019 12:28	CHILD/JUV INVESTIGAT	CHILD/JUV INVESTIGAT	CE	7739
1900481	PBSPD	06/14/2019 13:12	SUSPICIOUS	SUSPICIOUS	INFO	7744
1900483	PBSPD	06/14/2019 17:29	AOA	AOA	CE	7739
1900484	PBSPD	06/14/2019 21:25	INFO	INFO	CE	7742
1900485	PBSPD	06/15/2019 15:26	INFO	INFO	CE	7739

Case Number	Agency	Report Date	Case Type	Report Type	Disposition	PIN
1900486	PBSPD	06/15/2019 20:44	SUSPICIOUS	SUSPICIOUS	CE	7742
1900487	PBSPD	06/15/2019 22:46	BATTERY	BATTERY	ARREST	7746
1900488	PBSPD	06/16/2019 13:18	BURGLARY BUSINESS	BURGLARY BUSINESS	OPEN	7749
1900489	PBSPD	06/17/2019 11:04	INFO	INFO	INFO	7744
1900490	PBSPD	06/18/2019 00:22	DISTURBANCE	DISTURBANCE	INFO	7746
1900491	PBSPD	06/18/2019 10:00	SUSPICIOUS	SUSPICIOUS	CE	7742
1900492	PBSPD	06/18/2019 17:14	CRIM MISCHIEF	CRIM MISCHIEF	OPEN	7742
1900493	PBSPD	06/19/2019 01:39	VEHICLE STOP	VEHICLE STOP	CITATION	7742
1900494	PBSPD	06/19/2019 20:28	ALAR FIRE	ALAR FIRE	UNF	7749
1900495	PBSPD	06/21/2019 20:00	SUSPICIOUS	SUSPICIOUS	UNF	7749
1900496	PBSPD	06/21/2019 21:27	BAKER ACT ADULT	BAKER ACT ADULT	ARREST	7748
1900497	PBSPD	06/22/2019 07:45	FOUND PROPERTY	FOUND PROPERTY	INFO	7744
1900498	PBSPD	06/22/2019 09:49	ALAR BURG	ALAR BURG	INFO	7744
1900499	PBSPD	06/23/2019 00:52	AOA	AOA	CE	7748
1900500	PBSPD	06/24/2019 08:49	FOUND PROPERTY	FOUND PROPERTY		7739
1900501	PBSPD	06/24/2019 18:15	GRAND THEFT	GRAND THEFT	ARREST	7742
1900502	PBSPD	06/24/2019 21:55	INFO	INFO	INFO	7746
1900503	PBSPD	06/25/2019 10:32	SUSPICIOUS	SUSPICIOUS	CE	7725
1900504	PBSPD	06/26/2019 07:39	INFO	INFO	INFO	7731
1900505	PBSPD	06/26/2019 10:37	GRAND THEFT	GRAND THEFT	OPEN	7719
1900506	PBSPD	06/26/2019 22:06	NOISE	NOISE	CE	7749
1900507	PBSPD	06/27/2019 12:57	INFO	INFO	INFO	7744
1900508	PBSPD	06/27/2019 13:25	SUSPICIOUS	SUSPICIOUS	INFO	7744
1900509	PBSPD	06/27/2019 23:08	ALAR FIRE	ALAR FIRE	UNF	7749
1900510	PBSPD	06/28/2019 08:31	INFO	INFO	CE	7739
1900511	PBSPD	06/29/2019 07:00	TRESPASSING	TRESPASSING	ARREST	7725
1900512	PBSPD	06/28/2019 18:53	LOST PROPERTY	LOST PROPERTY	INFO	7746
1900513	PBSPD	06/29/2019 04:52	LOST PROPERTY	LOST PROPERTY	INFO	7746
1900514	PBSPD	06/30/2019 02:04	BURGLARY BUSINESS	BURGLARY BUSINESS	WARRANT	7746
1900515	PBSPD	06/30/2019 14:49	INCIDENT		CE	7725
1900516	PBSPD	06/30/2019 19:21	WELFARE CHECK	WELFARE CHECK	CE	7742

TOTAL ITEMS: 76

PALM BEACH SHORES POLICE DEPARTMENT

247 EDWARDS LANE
PALM BEACH SHORES, FL 33404
561-844-3456

Security
Checks

+
CALLS FOR SERVICE

CAD EVENT LISTING GROUPED BY EVENT TYPE

CREATE DATE FROM
06/01/2019 00:00:00

CREATE DATE TO
06/30/2019 23:59:59

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/05/2019	15:06	15:06	16:02	56	101 OCEAN AVENUE
	06/07/2019	13:44	13:44	14:36	52	101 OCEAN AVENUE
	06/11/2019	10:15	10:15	10:52	37	101 OCEAN AVENUE
	06/13/2019	10:53	10:53	10:54	1	101 OCEAN AVENUE
	06/16/2019	15:48	15:48	16:01	13	101 OCEAN AVENUE
	06/16/2019	17:02	17:02	17:53	51	101 OCEAN AVENUE
	06/25/2019	10:56	10:56	11:44	48	101 OCEAN AVENUE

Total Minutes: 258

Count: 7

10-108

06/01/2019	00:29	00:29	00:38	9	101 OCEAN AVENUE
06/01/2019	18:21	18:21	20:08	107	101 OCEAN AVENUE
06/03/2019	09:27	09:27	09:51	24	101 OCEAN AVENUE
06/04/2019	07:08	07:08	07:35	27	101 OCEAN AVENUE
06/05/2019	07:22	07:22	07:28	6	101 OCEAN AVENUE
06/05/2019	20:10	20:10	20:22	12	101 OCEAN AVENUE
06/06/2019	07:12	07:12	07:39	27	101 OCEAN AVENUE
06/06/2019	09:09	09:09	09:46	37	101 OCEAN AVENUE
06/06/2019	20:13	20:13	20:22	9	101 OCEAN AVENUE
06/06/2019	20:53	20:53	21:04	11	101 OCEAN AVENUE
06/06/2019	23:20	23:20	23:37	17	101 OCEAN AVENUE
06/07/2019	07:06	07:06	07:45	39	101 OCEAN AVENUE
06/07/2019	19:48	19:48	21:02	74	101 OCEAN AVENUE
06/08/2019	07:28	07:28	08:21	53	101 OCEAN AVENUE
06/08/2019	14:48	14:48	15:22	34	101 OCEAN AVENUE
06/08/2019	16:06	16:06	16:39	33	101 OCEAN AVENUE
06/08/2019	21:20	21:20	21:32	12	101 OCEAN AVENUE
06/09/2019	18:41	18:41	18:48	7	101 OCEAN AVENUE
06/09/2019	20:43	20:43	21:10	27	101 OCEAN AVENUE
06/11/2019	00:11	00:11	00:26	15	101 OCEAN AVENUE
06/11/2019	13:06	13:06	13:14	8	101 OCEAN AVENUE
06/12/2019	02:50	02:50	02:54	4	101 OCEAN AVENUE
06/12/2019	02:54	02:54	03:04	10	101 OCEAN AVENUE
06/12/2019	21:17	21:17	21:47	30	101 OCEAN AVENUE
06/13/2019	22:49	22:49	22:56	7	101 OCEAN AVENUE
06/14/2019	21:40	21:40	21:45	5	101 OCEAN AVENUE
06/15/2019	02:43	02:43	02:47	4	101 OCEAN AVENUE
06/15/2019	07:15	07:15	08:02	47	101 OCEAN AVENUE
06/15/2019	08:02	08:02	08:13	11	101 OCEAN AVENUE
06/16/2019	07:06	07:06	08:38	92	101 OCEAN AVENUE
06/17/2019	20:04	20:04	20:11	7	101 OCEAN AVENUE
06/19/2019	07:28	07:28	08:03	35	101 OCEAN AVENUE
06/19/2019	18:46	18:46	19:12	26	101 OCEAN AVENUE
06/21/2019	08:14	08:14	08:19	5	101 OCEAN AVENUE
06/22/2019	19:25	19:25	19:41	16	101 OCEAN AVENUE
06/24/2019	00:15	00:15	00:15	0	101 OCEAN AVENUE
06/24/2019	08:12	08:12	08:21	9	101 OCEAN AVENUE
06/24/2019	10:09	10:09	11:02	53	101 OCEAN AVENUE
06/25/2019	02:12	02:12	02:30	18	101 OCEAN AVENUE
06/27/2019	21:15	21:15	21:15	0	101 OCEAN AVENUE

Total Minutes: 967

Count: 40

911 HANG UP

06/03/2019	15:55	15:55	15:56	1	51 OCEAN AVENUE
06/06/2019	15:16	15:19	15:24	5	71 OCEAN AVE

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/18/2019	11:52	11:52	12:05	13	90 EDWARDS LANE
Total Minutes: 19						Count: 3
ALARM BURG						
	06/22/2019	09:49	09:52	10:02	10	[REDACTED]
Total Minutes: 10						Count: 1
ALARM FIRE						
	06/15/2019	21:37	21:39	22:03	24	[REDACTED]
	06/19/2019	20:28	20:32	20:42	10	[REDACTED]
	06/19/2019	20:49	20:49	20:49	0	[REDACTED]
	06/27/2019	23:08	23:09	23:18	9	[REDACTED]
Total Minutes: 43						Count: 4
ANIMAL						
	06/03/2019	06:39	06:39	06:49	10	[REDACTED]
Total Minutes: 10						Count: 1
ASSAULT						
	06/02/2019	23:25	23:25	02:57	212	[REDACTED]
	06/15/2019	22:46	22:46	01:36	170	[REDACTED]
Total Minutes: 382						Count: 2
ASSIST OTHER AGENCY						
	06/05/2019	07:07	07:07	07:09	2	[REDACTED]
	06/14/2019	17:29	17:29	17:56	27	[REDACTED]
	06/15/2019	15:26	15:26	15:50	24	[REDACTED]
	06/23/2019	00:52	00:52	01:12	20	[REDACTED]
	06/25/2019	23:31	23:31	23:44	13	[REDACTED]
Total Minutes: 86						Count: 5
ATV PATROL						
	06/01/2019	21:30	21:30	23:42	132	[REDACTED]
	06/12/2019	12:30	12:30	14:19	109	[REDACTED]
	06/26/2019	13:27	13:27	15:13	106	[REDACTED]
	06/27/2019	10:57	10:57	11:35	38	[REDACTED]
	06/28/2019	09:34	09:34	09:44	10	[REDACTED]
	06/30/2019	01:03	01:03	02:03	60	[REDACTED]
Total Minutes: 455						Count: 6
BICYCLE PATROL						
	06/12/2019	08:05	08:05	10:11	126	[REDACTED]
Total Minutes: 126						Count: 1
BURGLARY						
	06/12/2019	13:14	13:14	14:19	65	[REDACTED]
	06/16/2019	13:19	13:19	13:32	13	[REDACTED]
	06/18/2019	17:14	17:15	17:44	29	[REDACTED]
	06/30/2019	14:49	14:49	15:02	13	[REDACTED]
Total Minutes: 120						Count: 4
CHECK BUILDING						
	06/01/2019	07:11	07:11	07:37	26	[REDACTED]
	06/01/2019	23:58	23:58	00:08	10	[REDACTED]
	06/02/2019	05:41	05:41	05:58	17	[REDACTED]

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/03/2019	02:34	02:34	02:34	0	██████████
	06/04/2019	06:55	06:55	07:06	11	██████████
	06/04/2019	07:36	07:36	07:43	7	██████████
	06/04/2019	09:09	09:09	09:28	19	██████████
	06/04/2019	13:30	13:30	13:30	0	██████████
	06/04/2019	15:54	15:54	16:01	7	██████████
	06/04/2019	21:45	21:45	21:50	5	██████████
	06/05/2019	07:14	07:14	07:21	7	██████████
	06/05/2019	07:29	07:29	09:09	100	██████████
	06/05/2019	12:51	12:51	13:00	9	██████████
	06/05/2019	13:05	13:05	14:03	58	██████████
	06/05/2019	16:04	16:04	16:42	38	██████████
	06/05/2019	16:43	16:43	17:09	26	██████████
	06/05/2019	22:21	22:21	22:23	2	██████████
	06/06/2019	07:07	07:07	07:12	5	██████████
	06/06/2019	07:39	07:39	07:59	20	██████████
	06/06/2019	07:59	07:59	09:46	107	██████████
	06/06/2019	10:42	10:42	11:01	19	██████████
	06/06/2019	15:19	15:19	16:59	100	██████████
	06/07/2019	00:31	00:31	00:37	6	██████████
	06/07/2019	04:29	04:29	04:32	3	██████████
	06/07/2019	06:48	06:48	07:06	18	██████████
	06/07/2019	07:47	07:47	09:11	84	██████████
	06/07/2019	13:45	13:45	13:45	0	██████████
	06/08/2019	07:10	07:10	07:27	17	██████████
	06/08/2019	11:20	11:20	12:20	60	██████████
	06/08/2019	13:21	13:21	13:41	20	██████████
	06/08/2019	15:23	15:23	15:24	1	██████████
	06/09/2019	18:37	18:37	18:37	0	██████████
	06/10/2019	08:12	08:12	10:32	140	██████████
	06/11/2019	20:40	20:40	20:44	4	██████████
	06/12/2019	02:38	02:38	02:39	1	██████████
	06/12/2019	02:40	02:40	02:53	13	██████████
	06/14/2019	11:17	11:17	12:09	52	██████████
	06/14/2019	19:31	19:31	19:33	2	██████████
	06/15/2019	04:04	04:04	04:17	13	██████████
	06/15/2019	06:47	06:47	07:15	28	██████████
	06/15/2019	08:13	08:13	09:53	100	██████████
	06/15/2019	14:07	14:07	14:15	8	██████████
	06/16/2019	09:22	09:22	09:23	1	██████████
	06/16/2019	21:19	21:19	21:58	39	██████████
	06/17/2019	22:21	22:21	22:32	11	██████████
	06/17/2019	22:56	22:56	22:57	1	██████████
	06/18/2019	07:06	07:06	07:38	32	██████████
	06/19/2019	02:36	02:36	04:10	94	██████████
	06/19/2019	07:00	07:00	07:27	27	██████████
	06/19/2019	08:05	08:05	08:41	36	██████████
	06/19/2019	09:59	09:59	10:00	1	██████████
	06/20/2019	10:36	10:36	13:02	146	██████████
	06/20/2019	20:34	20:34	20:52	18	██████████
	06/21/2019	06:32	06:32	07:15	43	██████████
	06/21/2019	07:38	07:38	08:03	25	██████████
	06/21/2019	11:14	11:14	11:57	43	██████████
	06/23/2019	02:38	02:38	02:57	19	██████████
	06/23/2019	06:38	06:38	06:38	0	██████████
	06/23/2019	10:14	10:14	10:53	39	██████████
	06/25/2019	08:23	08:23	08:29	6	██████████
	06/25/2019	19:57	19:57	20:40	43	██████████
	06/26/2019	01:23	01:23	01:41	18	██████████
	06/27/2019	21:56	21:56	22:33	37	██████████
	06/29/2019	04:06	04:06	04:33	27	██████████
	06/30/2019	20:28	20:28	20:51	23	██████████

Total Minutes: 1892

Count: 65

CHILD ABUSE INVESTIGATION

06/24/2019	12:49	12:49	13:46	57	71 OCEAN AVENUE
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Total Minutes: 57

Count: 1

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
CIVIL						
	06/06/2019	11:27	11:27	12:00	33	[REDACTED]
	06/24/2019	21:55	21:55	22:30	35	106 BLOSSOM LANE
Total Minutes: 68						Count: 2
CODE VIOLATION						
	06/07/2019	12:22	12:22	13:02	40	[REDACTED]
	06/10/2019	05:36	05:36	05:46	10	[REDACTED]
	06/10/2019	13:12	13:23	13:29	6	[REDACTED]
Total Minutes: 56						Count: 3
DISTURBANCE						
	06/08/2019	00:08	00:11	00:22	11	[REDACTED]
	06/08/2019	08:13	08:13	09:17	64	[REDACTED]
Total Minutes: 75						Count: 2
DOMESTIC						
	06/11/2019	18:33	18:36	19:30	54	[REDACTED]
	06/12/2019	23:39	23:39	01:06	87	[REDACTED]
	06/28/2019	14:52	15:01	15:33	32	[REDACTED]
Total Minutes: 173						Count: 3
EXTRA PATROL						
	06/05/2019	02:26	02:26	02:33	7	[REDACTED]
	06/12/2019	20:41	20:41	20:44	3	[REDACTED]
	06/13/2019	10:45	10:45	11:39	54	[REDACTED]
	06/13/2019	22:42	22:42	22:43	1	[REDACTED]
	06/13/2019	22:58	22:58	22:59	1	[REDACTED]
	06/14/2019	00:20	00:20	00:48	28	[REDACTED]
	06/14/2019	00:21	00:21	00:29	8	[REDACTED]
	06/14/2019	03:55	03:55	03:55	0	[REDACTED]
	06/16/2019	16:23	16:23	16:26	3	[REDACTED]
	06/16/2019	16:36	16:36	16:36	0	[REDACTED]
	06/16/2019	16:37	16:37	16:39	2	[REDACTED]
	06/17/2019	16:50	16:50	16:51	1	[REDACTED]
	06/18/2019	23:02	23:02	23:03	1	[REDACTED]
	06/18/2019	23:08	23:08	00:25	77	[REDACTED]
	06/19/2019	01:37	01:37	02:30	53	[REDACTED]
	06/19/2019	04:13	04:13	04:13	0	[REDACTED]
	06/19/2019	21:13	21:13	21:14	1	[REDACTED]
	06/19/2019	22:56	22:56	23:01	5	[REDACTED]
	06/20/2019	23:26	23:26	23:27	1	[REDACTED]
	06/20/2019	23:32	23:32	23:37	5	[REDACTED]
	06/21/2019	19:45	19:45	19:45	0	[REDACTED]
	06/21/2019	20:46	20:46	20:55	9	[REDACTED]
	06/22/2019	19:47	19:47	19:49	2	[REDACTED]
	06/23/2019	01:18	01:18	01:19	1	[REDACTED]
	06/23/2019	04:44	04:44	04:56	12	[REDACTED]
	06/23/2019	23:58	23:58	23:58	0	[REDACTED]
	06/24/2019	00:51	00:51	01:18	27	[REDACTED]
	06/26/2019	21:40	21:40	21:44	4	[REDACTED]
	06/26/2019	21:44	21:44	21:46	2	[REDACTED]
	06/26/2019	21:46	21:46	21:48	2	[REDACTED]
	06/26/2019	21:49	21:49	21:55	6	[REDACTED]
	06/28/2019	01:37	01:37	01:38	1	[REDACTED]
	06/28/2019	01:39	01:39	01:39	0	[REDACTED]
	06/28/2019	01:39	01:39	01:42	3	[REDACTED]
	06/28/2019	01:42	01:42	01:48	6	[REDACTED]
	06/28/2019	01:48	01:48	02:23	35	[REDACTED]
	06/30/2019	23:53	23:53	23:54	1	[REDACTED]
Total Minutes: 362						Count: 37

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
FIREWORKS						
	06/11/2019	14:44	14:44	16:26	102	71 OCEAN AVENUE
Total Minutes: 102						Count: 1
HARASSMENT						
	06/06/2019	09:47	09:49	10:20	31	68 LAKE DRIVE
Total Minutes: 31						Count: 1
HIT AND RUN						
	06/11/2019	15:50	15:50	16:25	35	71 OCEAN AVENUE
Total Minutes: 35						Count: 1
HOUSE CHECK						
	06/02/2019	06:18	06:18	08:40	142	PBS
	06/03/2019	10:00	10:00	12:17	137	PBS
	06/04/2019	09:29	09:29	11:12	103	PBS
	06/07/2019	09:47	09:47	12:11	144	PBS
	06/09/2019	15:12	15:12	15:54	42	PBS
	06/13/2019	10:11	10:11	12:57	166	PBS
	06/17/2019	08:42	08:42	11:53	191	PBS
	06/18/2019	09:14	09:14	11:52	158	PBS
	06/20/2019	14:44	14:44	15:46	62	PBS
	06/21/2019	09:41	09:41	14:11	270	PBS
	06/22/2019	11:35	11:35	11:39	4	PBS
	06/23/2019	13:44	13:44	16:08	144	PBS
	06/25/2019	17:08	17:08	17:16	8	PBS
	06/26/2019	09:21	09:21	10:36	75	PBS
	06/26/2019	10:51	10:51	12:28	97	PBS
	06/26/2019	12:25	12:25	12:28	3	PBS
	06/27/2019	09:02	09:02	09:56	54	PBS
Total Minutes: 1800						Count: 17
INFORMATION						
	06/02/2019	15:55	16:27	16:43	16	71 OCEAN AVENUE
	06/02/2019	17:16	17:16	17:18	2	71 OCEAN AVENUE
	06/03/2019	12:17	12:24	15:55	211	71 OCEAN AVENUE
	06/07/2019	16:37	16:37	17:08	31	68 LAKE DRIVE
	06/11/2019	18:24	18:24	18:24	0	71 OCEAN AVENUE
	06/15/2019	10:19	10:19	14:04	225	71 OCEAN AVENUE
	06/15/2019	11:06	11:06	11:06	0	71 OCEAN AVENUE
	06/15/2019	21:39	21:41	21:46	5	71 OCEAN AVENUE
	06/19/2019	11:07	11:07	11:58	51	71 OCEAN AVENUE
	06/23/2019	17:28		17:28	0	71 OCEAN AVENUE
	06/23/2019	20:11	20:11	20:13	2	71 OCEAN AVENUE
	06/24/2019	08:49	08:54	10:08	74	71 OCEAN AVENUE
	06/26/2019	07:40	07:40	07:48	8	71 OCEAN AVENUE
	06/26/2019			20:19	0	71 OCEAN AVENUE
	06/28/2019	08:31	08:35	09:05	30	71 OCEAN AVENUE
Total Minutes: 655						Count: 15
JUVENILE TROUBLE						
	06/14/2019	08:44	08:44	09:05	21	71 OCEAN AVENUE
	06/27/2019	10:30	10:30	10:31	1	71 OCEAN AVENUE
Total Minutes: 22						Count: 2
LEDW/LASCIVIOUS ACTS						
	06/11/2019	08:58	09:01	10:53	112	71 OCEAN AVENUE
Total Minutes: 112						Count: 1

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
LIFEGUARD PATROL						
	06/01/2019	09:55	09:55	17:05	430	BEACH
	06/02/2019	09:23	09:23	18:30	547	BEACH
	06/03/2019	10:00	10:00	17:01	421	BEACH
	06/04/2019	14:45	14:45	16:57	132	BEACH
	06/05/2019	15:02	15:02	16:56	114	BEACH
	06/06/2019	15:06	15:06	17:01	115	BEACH
	06/07/2019	10:05	10:05	16:53	408	BEACH
	06/08/2019	10:15	10:15	16:49	394	BEACH
	06/09/2019	10:15	10:15	17:34	439	BEACH
	06/10/2019	10:33	10:33	17:01	388	BEACH
	06/11/2019	08:59	08:59	17:01	482	BEACH
	06/12/2019	09:34	09:34	17:04	450	BEACH
	06/13/2019	10:10	10:10	16:50	400	BEACH
	06/14/2019	10:03	10:03	16:38	395	BEACH
	06/15/2019	09:58	09:58	16:39	401	BEACH
	06/16/2019	09:24	09:24	17:00	456	BEACH
	06/17/2019	10:09	10:09	11:58	109	BEACH
	06/17/2019	11:07	11:07	16:55	348	BEACH
	06/18/2019	12:04	12:04	16:54	290	BEACH
	06/19/2019	10:00	10:00	16:53	413	BEACH
	06/20/2019	10:01	10:01	17:00	419	BEACH
	06/21/2019	10:00	10:00	16:45	405	BEACH
	06/22/2019	09:58	09:58	17:20	442	BEACH
	06/23/2019	09:34	09:34	16:54	440	BEACH
	06/24/2019	11:20	11:20	16:58	338	BEACH
	06/25/2019	10:00	10:00	17:02	422	BEACH
	06/26/2019	09:36	09:36	16:58	442	BEACH
	06/27/2019	10:01	10:01	16:48	407	BEACH
	06/28/2019	09:55	09:55	16:54	419	BEACH
	06/29/2019	10:00	10:00	16:44	404	BEACH
	06/30/2019	09:25	09:25	16:58	453	BEACH

Total Minutes: 11723

Count: 31

LOST AND FOUND

06/02/2019	14:27	14:27	14:30	3	W. COAST AVENUE
06/03/2019	19:47	20:10	20:15	5	W. COAST AVENUE
06/22/2019	07:38	07:38	07:43	5	W. COAST AVENUE
06/28/2019	18:54	18:56	19:21	25	W. COAST AVENUE
06/29/2019	04:52	04:54	04:59	5	W. COAST AVENUE

Total Minutes: 43

Count: 5

MEDICAL CALL

06/01/2019	17:38	17:39	17:54	15	W. COAST AVENUE
06/02/2019	23:51	23:53	23:57	4	W. COAST AVENUE
06/04/2019	12:51	12:51	13:29	38	W. COAST AVENUE
06/05/2019	09:09	09:09	09:22	13	W. COAST AVENUE
06/06/2019	12:19	12:19	12:49	30	W. COAST AVENUE
06/06/2019	14:18	14:18	15:04	46	W. COAST AVENUE
06/06/2019	15:04	15:04	15:16	12	W. COAST AVENUE
06/07/2019	07:33	07:33	07:54	21	W. COAST AVENUE
06/08/2019	13:01	13:01	13:16	15	W. COAST AVENUE
06/09/2019	11:41	11:44	11:58	14	W. COAST AVENUE
06/14/2019	07:09	07:40	07:41	1	W. COAST AVENUE
06/14/2019	13:13	13:13	13:47	34	W. COAST AVENUE
06/15/2019	09:51	09:51	09:59	8	W. COAST AVENUE
06/18/2019	18:35	18:35	18:50	15	W. COAST AVENUE
06/20/2019	18:58	18:58	19:17	19	W. COAST AVENUE
06/22/2019	15:40	15:57	16:54	57	W. COAST AVENUE
06/23/2019	20:53	20:53	21:09	16	W. COAST AVENUE
06/24/2019	11:58	12:05	12:15	10	W. COAST AVENUE
06/27/2019	03:55	03:56	04:14	18	W. COAST AVENUE
06/28/2019	23:02	23:02	23:17	15	W. COAST AVENUE

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/29/2019	08:51	08:53	09:07	14	61 OCEAN AVENUE
Total Minutes: 415						Count: 21
MENTAL HEALTH CASE						
	06/21/2019	21:27	21:28	23:12	104	[REDACTED]
Total Minutes: 104						Count: 1
MISSING PERSON						
	06/08/2019	19:43	19:48	20:10	22	[REDACTED]
Total Minutes: 22						Count: 1
NOISE COMPLAINT						
	06/02/2019	15:16	15:19	15:20	1	[REDACTED]
	06/12/2019	20:43	20:44	20:58	14	[REDACTED]
	06/26/2019	22:06	22:09	22:21	12	[REDACTED]
Total Minutes: 27						Count: 3
PARKING COMPLAINT						
	06/04/2019	00:53	00:53	00:53	0	[REDACTED]
	06/04/2019	18:00	18:00	18:00	0	[REDACTED]
	06/06/2019	00:23	00:23	00:23	0	[REDACTED]
	06/08/2019	18:59	18:59	19:00	1	[REDACTED]
	06/09/2019	02:19	02:19	02:20	1	[REDACTED]
	06/11/2019	14:48	14:52	14:59	7	[REDACTED]
	06/16/2019	18:00	18:00	18:00	0	[REDACTED]
	06/16/2019	18:09	18:09	18:09	0	[REDACTED]
	06/22/2019	18:03	18:03	18:03	0	[REDACTED]
	06/25/2019	02:30	02:30	02:30	0	[REDACTED]
	06/26/2019	20:31	20:31	20:36	5	[REDACTED]
	06/27/2019	12:59	12:59	13:24	25	[REDACTED]
Total Minutes: 39						Count: 12
POLICE SERVICE CALL						
	06/13/2019	11:59	11:59	12:15	16	[REDACTED]
	06/14/2019	21:25	21:25	21:28	3	[REDACTED]
	06/28/2019	22:55	22:55	23:02	7	[REDACTED]
Total Minutes: 26						Count: 3
PROPERTY DAMAGE						
	06/19/2019	11:36	11:36	11:49	13	[REDACTED]
Total Minutes: 13						Count: 1
PUMPHOUSE						
	06/03/2019	17:39	17:39	17:53	14	BEACH
	06/21/2019	11:51	11:51	11:58	7	BEACH
	06/23/2019	15:04	15:05	15:18	13	BEACH
	06/23/2019	15:49	15:49	16:22	33	BEACH
	06/24/2019	17:37	17:41	17:44	3	BEACH
Total Minutes: 70						Count: 5
REPOSSESSION						
	06/12/2019	01:49	01:49	01:49	0	[REDACTED]
Total Minutes: 0						Count: 1

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
REQUEST FOR POLICE STAND BY						
	06/12/2019	16:45	16:45	17:09	24	90 EDWARDS LANE
	06/23/2019	13:55	13:55	15:40	105	90 EDWARDS LANE
Total Minutes: 129						Count: 2

SEGWAY PATROL

06/22/2019	14:47	14:47	16:03	76	PBS
Total Minutes: 76					

SPECIAL DETAIL

06/01/2019	06:04	06:04	06:07	3	BLUE HERON BOULEVARD/PARK AVENUE
06/01/2019	16:41	16:41	22:57	376	90 EDWARDS LANE
06/01/2019	20:09	20:09	20:09	0	PARK AVENUE/BLUE HERON BOULEVARD
06/02/2019	04:49	04:49	04:50	1	PARK AVENUE/BLUE HERON BOULEVARD
06/04/2019	03:31	03:31	03:48	17	PARK AVENUE/BLUE HERON BOULEVARD
06/04/2019	06:52	06:52	06:54	2	BLUE HERON BOULEVARD/PARK AVENUE
06/04/2019	15:42	15:42	15:44	2	BLUE HERON BOULEVARD/PARK AVENUE
06/04/2019	16:52	16:52	16:53	1	BLUE HERON BOULEVARD/PARK AVENUE
06/04/2019	21:28	21:31	21:39	8	PARK AVENUE/BLUE HERON BOULEVARD
06/05/2019	03:11	03:11	03:19	8	PARK AVENUE/BLUE HERON BOULEVARD
06/05/2019	06:11	06:11	06:13	2	BLUE HERON BOULEVARD/PARK AVENUE
06/05/2019	07:12	07:12	07:14	2	BLUE HERON BOULEVARD/PARK AVENUE
06/05/2019	09:11	09:14	12:20	186	PGA BOULEVARD, PALM BEACH GARDENS
06/05/2019	12:50	12:50	12:51	1	BLUE HERON BOULEVARD/PARK AVENUE
06/05/2019	16:57	16:57	17:11	14	BLUE HERON BOULEVARD/PARK AVENUE
06/05/2019	20:34	20:34	20:34	0	BLUE HERON BOULEVARD/PARK AVENUE
06/06/2019	03:00	03:00	03:00	0	BLUE HERON BOULEVARD/PARK AVENUE
06/06/2019	06:08	06:08	06:12	4	PARK AVENUE/BLUE HERON BOULEVARD
06/06/2019	06:59	06:59	07:02	3	PARK AVENUE/BLUE HERON BOULEVARD
06/06/2019	16:59	16:59	17:01	2	90 EDWARDS LANE
06/06/2019	17:05	17:05	20:00	175	98 LAKE DRIVE
06/07/2019	06:45	06:45	06:47	2	BLUE HERON BOULEVARD/PARK AVENUE
06/07/2019	10:32	10:32	12:11	99	LANTANA
06/07/2019	13:46	13:46	13:48	2	PARK AVENUE/BLUE HERON BOULEVARD
06/07/2019	23:06	23:06	23:06	0	PARK AVENUE/BLUE HERON BOULEVARD
06/08/2019	06:53	06:53	06:59	6	BLUE HERON BOULEVARD/PARK AVENUE
06/08/2019	13:13	13:13	13:15	2	BLUE HERON BOULEVARD/PARK AVENUE
06/08/2019	15:47	15:47	18:03	136	98 LAKE DRIVE
06/08/2019	21:08	21:08	21:10	2	PARK AVENUE/BLUE HERON BOULEVARD
06/09/2019	18:02	18:02	18:32	30	BLUE HERON BOULEVARD/PARK AVENUE
06/09/2019	23:05	23:05	23:09	4	PARK AVENUE/BLUE HERON BOULEVARD
06/10/2019	23:42	23:42	23:42	0	BLUE HERON BOULEVARD/PARK AVENUE
06/11/2019	02:46	02:46	02:46	0	BLUE HERON BOULEVARD/PARK AVENUE

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/11/2019	06:14	06:14	06:28	14	PARK AVENUE/BLUE HERON BOULEVARD
	06/12/2019	03:08	03:08	03:12	4	PARK AVENUE/BLUE HERON BOULEVARD
	06/12/2019	09:56	09:56	12:29	153	PGA BOULEVARD
	06/12/2019	22:49	22:49	22:49	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/13/2019	18:07	18:07	18:21	14	PARK AVENUE/BLUE HERON BOULEVARD
	06/13/2019	19:59	19:59	19:59	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/14/2019	10:14	10:14	11:17	63	PARK AVENUE/BLUE HERON BOULEVARD
	06/14/2019	22:20	22:20	22:20	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/15/2019	06:09	06:09	06:15	6	PARK AVENUE/BLUE HERON BOULEVARD
	06/15/2019	06:44	06:44	06:46	2	PARK AVENUE/BLUE HERON BOULEVARD
	06/15/2019	14:04	14:04	14:07	3	PARK AVENUE/BLUE HERON BOULEVARD
	06/16/2019	09:26	09:26	09:41	15	PARK AVENUE/BLUE HERON BOULEVARD
	06/17/2019	18:05	18:05	18:29	24	PARK AVENUE/BLUE HERON BOULEVARD
	06/17/2019	20:41	20:41	20:42	1	PARK AVENUE/BLUE HERON BOULEVARD
	06/18/2019	04:59	04:59	04:59	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/18/2019	07:04	07:04	07:04	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/18/2019	10:09	10:09	10:46	37	PGA BLVD
	06/18/2019	18:06	18:06	18:33	27	PARK AVENUE/BLUE HERON BOULEVARD
	06/19/2019	06:08	06:08	06:11	3	BLUE HERON BOULEVARD/PARK AVENUE
	06/19/2019	06:57	06:57	06:59	2	BLUE HERON BOULEVARD/PARK AVENUE
	06/19/2019	16:46	16:46	20:23	217	WEST PALM BEACH
	06/19/2019	21:48	21:48	21:48	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/20/2019	04:40	04:40	04:40	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/20/2019	06:09	06:09	06:16	7	BLUE HERON BOULEVARD/PARK AVENUE
	06/20/2019	17:17	17:17	19:57	160	98 LAKE DRIVE
	06/21/2019	00:33	00:33	00:33	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/21/2019	07:16	07:16	07:36	20	BLUE HERON BOULEVARD/PARK AVENUE
	06/21/2019	16:09	16:09	16:20	11	PGA BOULEVARD
	06/22/2019	01:33	01:33	01:33	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/22/2019	18:11	18:11	19:03	52	PARK AVENUE/BLUE HERON BOULEVARD
	06/23/2019	03:09	03:09	03:09	0	PARK AVENUE/BLUE HERON BOULEVARD
	06/23/2019	11:11	11:11	11:22	11	BLUE HERON BOULEVARD/PARK AVENUE
	06/23/2019	12:58	12:58	13:13	15	CLAREMONT LANE
	06/23/2019	23:56	23:56	00:15	19	PARK AVENUE/BLUE HERON BOULEVARD
	06/24/2019	06:06	06:06	06:08	2	BLUE HERON BOULEVARD/PARK AVENUE
	06/24/2019	08:22	08:22	08:38	16	OVER BRIDGE
	06/25/2019	00:05	00:05	00:05	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/25/2019	06:07	06:07	06:10	3	PARK AVENUE/BLUE HERON BOULEVARD
	06/25/2019	23:02	23:02	23:10	8	BLUE HERON BOULEVARD/PARK AVENUE
	06/26/2019	06:28	06:28	06:28	0	BLUE HERON BOULEVARD/PARK AVENUE
	06/27/2019	17:02	17:02	20:03	181	98 LAKE DRIVE
	06/28/2019	04:25	04:25	04:47	22	PARK AVENUE/BLUE HERON BOULEVARD

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/28/2019	06:07	06:07	06:17	10	PARK AVENUE/BLUE HERON BOULEVARD
	06/29/2019	06:07	06:07	07:11	64	BLUE HERON/PARK AVENUE
	06/30/2019	06:09	06:09	06:09	0	PARK AVENUE/BLUE HERON BOULEVARD

Total Minutes: 2276

Count: 78

SUPPLEMENTAL REPORT

06/12/2019	10:11	10:11	10:12	1	101 SAGGARD DRIVE
06/12/2019	16:00	16:00	16:06	6	101 SAGGARD DRIVE
06/13/2019	03:36	03:38	05:43	125	101 SAGGARD DRIVE
06/13/2019	12:47	12:47	12:47	0	101 SAGGARD DRIVE
06/18/2019	04:10	04:10	04:58	48	2100 SAGGARD DRIVE
06/18/2019	09:55	09:55	09:56	1	101 SAGGARD DRIVE
06/18/2019	09:59	09:59	10:03	4	101 SAGGARD DRIVE
06/19/2019	17:02	17:02	17:23	21	101 SAGGARD DRIVE
06/19/2019	20:07	20:07	20:14	7	101 SAGGARD DRIVE
06/19/2019	23:18	23:18	23:22	4	101 SAGGARD DRIVE
06/25/2019	19:21	19:21	19:47	26	101 SAGGARD DRIVE
06/28/2019	23:42	23:44	00:30	46	101 SAGGARD DRIVE

Total Minutes: 289

Count: 12

SUSPICIOUS ACT

06/04/2019	00:58	00:58	01:17	19	101 SAGGARD DRIVE
06/04/2019	13:29	13:29	13:30	1	101 SAGGARD DRIVE
06/05/2019	17:15	17:15	17:35	20	101 SAGGARD DRIVE
06/09/2019	07:21	07:21	09:17	116	101 SAGGARD DRIVE
06/10/2019	13:05	13:05	13:07	2	101 SAGGARD DRIVE
06/13/2019	10:09	10:09	10:30	21	101 SAGGARD DRIVE
06/18/2019	10:04	10:04	10:45	41	101 SAGGARD DRIVE
06/18/2019	21:32	21:39	21:43	4	101 SAGGARD DRIVE
06/21/2019	20:00	20:00	20:03	3	101 SAGGARD DRIVE
06/25/2019	10:33	10:33	10:47	14	101 SAGGARD DRIVE
06/27/2019	13:27	13:27	13:55	28	101 SAGGARD DRIVE
06/28/2019	10:27	10:46	11:01	15	101 SAGGARD DRIVE
06/30/2019	02:04	02:04	04:42	158	101 SAGGARD DRIVE

Total Minutes: 442

Count: 13

SUSPICIOUS PERSON

06/01/2019	16:28	16:28	17:05	37	101 SAGGARD DRIVE
06/02/2019	15:28	15:31	15:38	7	101 SAGGARD DRIVE
06/06/2019	22:46	22:46	23:19	33	101 SAGGARD DRIVE
06/10/2019	10:34	10:36	13:05	149	101 SAGGARD DRIVE
06/14/2019	16:47	16:55	17:03	8	101 SAGGARD DRIVE
06/15/2019	20:45	20:46	20:51	5	101 SAGGARD DRIVE
06/17/2019	11:54	11:54	12:05	11	101 SAGGARD DRIVE

Total Minutes: 250

Count: 7

THEFT

06/02/2019	16:35	16:35	16:43	8	101 SAGGARD DRIVE
06/08/2019	06:59	06:59	07:23	24	101 SAGGARD DRIVE
06/08/2019	21:38		21:39	0	101 SAGGARD DRIVE
06/12/2019	15:40	15:40	15:40	0	101 SAGGARD DRIVE
06/24/2019	18:15	18:16	18:30	14	101 SAGGARD DRIVE
06/24/2019	18:39	18:39	22:08	209	101 SAGGARD DRIVE
06/26/2019	10:38	10:38	10:50	12	101 SAGGARD DRIVE

Total Minutes: 267

Count: 7

TRAFFIC COMPLAINT

06/02/2019	13:37	13:37	13:37	0	101 SAGGARD DRIVE
06/16/2019	10:28	10:28	11:41	73	101 SAGGARD DRIVE

Total Minutes: 73

Count: 2

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
TRAFFIC OPERATION						
	06/01/2019	11:34	11:34	11:51	17	EDWARDS AVENUE
	06/02/2019	09:28	09:28	13:14	226	WILSON ROAD
	06/02/2019	13:36	13:36	13:42	6	WILSON ROAD
	06/02/2019	13:43	13:43	14:30	47	OCEAN AVENUE
	06/03/2019	18:54	18:54	21:24	150	DAMBO ROAD
	06/04/2019	18:16	18:16	21:27	191	WILSON ROAD
	06/05/2019	19:19	19:19	20:09	50	OCEAN AVENUE
	06/05/2019	20:34	20:34	21:00	26	WILSON ROAD
	06/08/2019	17:36	17:36	18:53	77	DAMBO ROAD
	06/09/2019	19:02	19:02	19:56	54	DAMBO ROAD
	06/12/2019	19:25	19:25	20:31	66	WILSON ROAD
	06/12/2019	21:09	21:09	21:17	8	DAMBO ROAD
	06/13/2019	18:46	18:46	19:42	56	WILSON ROAD
	06/14/2019	23:55	23:55	00:45	50	DAMBO ROAD
	06/16/2019	12:29	12:29	13:14	45	DAMBO ROAD
	06/16/2019	22:19	22:19	22:48	29	DAMBO ROAD
	06/17/2019	17:10	17:10	17:39	29	WILSON ROAD
	06/17/2019	17:47	17:47	19:14	87	DAMBO ROAD
	06/18/2019	19:40	19:40	20:23	43	DAMBO ROAD
	06/19/2019	11:21	11:21	11:29	8	DAMBO ROAD
	06/19/2019	20:18	20:18	20:28	10	DAMBO ROAD
	06/19/2019	21:38	21:38	22:00	22	DAMBO ROAD
	06/19/2019	22:10	22:10	22:36	26	WILSON ROAD
	06/19/2019	23:32	23:32	02:04	152	DAMBO ROAD
	06/20/2019	08:28	08:28	09:41	73	OCEAN AVENUE
	06/20/2019	21:59	21:59	22:21	22	OCEAN AVENUE
	06/20/2019	22:17	22:17	22:30	13	DAMBO ROAD
	06/20/2019	22:29	22:29	23:23	54	DAMBO ROAD
	06/21/2019	09:19	09:19	11:07	108	DAMBO ROAD
	06/21/2019	17:56	17:56	19:15	79	OCEAN AVENUE
	06/22/2019	18:06	18:06	19:24	78	WILSON ROAD
	06/23/2019	17:29	17:29	20:00	151	OCEAN AVENUE
	06/24/2019	00:01	00:01	00:01	0	WILSON ROAD
	06/24/2019	10:14	10:14	10:29	15	DAMBO ROAD
	06/25/2019	08:15	08:15	09:26	71	DAMBO ROAD
	06/25/2019	23:55	23:55	01:21	86	WILSON ROAD
	06/26/2019	18:00	18:00	19:13	73	WILSON ROAD
	06/26/2019	19:18	19:18	21:40	142	OCEAN AVENUE
	06/29/2019	21:29	21:29	22:05	36	DAMBO ROAD
Total Minutes: 2476						Count: 39

TRAINING

06/03/2019	12:41	12:41	15:57	196	ZIP CODE PLACE WEST PALM BEACH
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Total Minutes: 196

Count: 1

TRESPASSING

06/11/2019	18:06	18:06	18:20	14	DAMBO ROAD
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Page 12 of 14 Total Pages

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/12/2019	03:04	03:04	04:02	58	PBS
	06/12/2019	05:08	05:08	06:31	83	PBS
	06/12/2019	19:10	19:10	19:24	14	PBS
	06/12/2019	19:10	19:10	03:36	506	PBS
	06/12/2019	20:32	20:32	05:43	551	PBS
	06/13/2019	18:03	18:03	06:29	746	PBS
	06/13/2019	19:42	19:42	05:02	560	PBS
	06/14/2019	21:19	21:19	22:10	51	PBS
	06/14/2019	21:20	21:20	22:10	50	PBS
	06/14/2019	23:54	23:54	23:54	0	PBS
	06/15/2019	00:56	00:56	04:03	187	PBS
	06/15/2019	17:30	17:30	18:35	65	PBS
	06/15/2019	20:41	20:41	22:03	82	PBS
	06/15/2019	20:41	20:41	22:46	125	PBS
	06/16/2019	04:01	04:01	04:53	52	PBS
	06/16/2019	04:01	04:01	06:06	125	PBS
	06/16/2019	20:28	20:28	21:19	51	PBS
	06/16/2019	20:29	20:29	22:38	129	PBS
	06/16/2019	21:58	21:58	22:18	20	PBS
	06/16/2019	23:22	23:22	03:27	245	PBS
	06/16/2019	23:22	23:22	01:06	104	PBS
	06/17/2019	02:30	02:30	05:49	199	PBS
	06/17/2019	19:14	19:14	21:00	106	PBS
	06/17/2019	19:15	19:15	21:00	105	PBS
	06/17/2019	22:32	22:32	04:59	387	PBS
	06/18/2019	00:43	00:43	04:10	207	PBS
	06/18/2019	05:07	05:07	06:16	69	PBS
	06/18/2019	20:23	20:23	21:30	67	PBS
	06/18/2019	22:57	22:57	06:16	439	PBS
	06/18/2019	22:57	22:57	04:54	357	PBS
	06/19/2019	20:14	20:14	20:17	3	PBS
	06/19/2019	20:15	20:15	20:18	3	PBS
	06/19/2019	23:23	23:23	23:32	9	PBS
	06/19/2019	23:23	23:23	01:06	103	PBS
	06/20/2019	04:31	04:31	06:44	133	PBS
	06/20/2019	18:09	18:09	18:58	49	PBS
	06/20/2019	21:15	21:15	21:58	43	PBS
	06/20/2019	22:00	22:00	22:17	17	PBS
	06/20/2019	23:24	23:24	06:29	425	PBS
	06/20/2019	23:24	23:24	00:32	68	PBS
	06/21/2019	09:04	09:04	09:18	14	PBS
	06/21/2019	11:08	11:08	11:13	5	PBS
	06/21/2019	11:59	11:59	13:53	114	PBS
	06/21/2019	14:14	14:14	18:40	266	PBS
	06/21/2019	19:16	19:16	20:00	44	PBS
	06/21/2019	20:04	20:04	22:06	122	PBS
	06/21/2019	20:04	20:04	22:24	140	PBS
	06/22/2019	00:53	00:53	06:22	329	PBS
	06/22/2019	19:25	19:25	01:19	354	PBS
	06/22/2019	19:41	19:41	04:58	557	PBS
	06/23/2019	01:42	01:42	06:37	295	PBS
	06/23/2019	09:19	09:19	10:14	55	PBS
	06/23/2019	17:15	17:15	21:23	248	PBS
	06/23/2019	23:44	23:44	06:05	381	PBS
	06/24/2019	00:02	00:02	00:49	47	PBS
	06/24/2019	00:50	00:50	04:31	221	PBS
	06/24/2019	17:46	17:46	18:15	29	PBS
	06/24/2019	21:43	21:43	21:55	12	PBS
	06/25/2019	00:05	00:05	05:45	340	PBS
	06/25/2019	00:06	00:06	02:12	126	PBS
	06/25/2019	03:07	03:07	03:39	32	PBS
	06/25/2019	23:01	23:01	23:55	54	PBS
	06/25/2019	23:01	23:01	06:28	447	PBS
	06/26/2019	16:06	16:06	17:12	66	PBS
	06/26/2019	16:06	16:06	18:50	164	PBS
	06/26/2019	20:24	20:24	22:07	103	PBS
	06/27/2019	00:14	00:14	05:00	286	PBS
	06/27/2019	02:16	02:16	06:23	247	PBS
	06/27/2019	09:57	09:57	10:11	14	PBS

Event Type	Date Created	Time Dispatched	Time Arrived	Time Completed	Time Minutes	Location
	06/27/2019	22:33	22:33	23:08	35	PBS
	06/27/2019	22:34	22:34	23:08	34	PBS
	06/27/2019	23:47	23:47	04:25	278	PBS
	06/27/2019	23:47	23:47	06:27	400	PBS
	06/28/2019	22:12	22:12	23:02	50	PBS
	06/28/2019	22:43	22:43	04:05	322	PBS
	06/28/2019	23:17	23:17	04:42	325	PBS
	06/29/2019	04:43	04:43	04:52	9	PBS
	06/29/2019	17:29	17:29	18:38	69	PBS
	06/29/2019	22:05	22:05	01:03	178	PBS
	06/29/2019	22:05	22:05	01:03	178	PBS
	06/30/2019	17:45	17:45	19:14	89	PBS
	06/30/2019	23:33	23:33	03:17	224	PBS
	06/30/2019	23:53	23:53	06:14	381	PBS

Total Minutes: 23170

Count: 133

VEHICLE STOP

06/01/2019	11:53	11:53	11:54	1	[REDACTED]
06/01/2019	23:42	23:42	23:48	6	[REDACTED]
06/02/2019	18:40	18:40	18:51	11	[REDACTED]
06/06/2019	21:19	21:19	21:23	4	[REDACTED]
06/07/2019	20:58	20:58	22:28	90	[REDACTED]
06/08/2019	14:47	14:47	14:48	1	[REDACTED]
06/12/2019	03:49	03:49	03:57	8	[REDACTED]
06/12/2019	11:01	11:01	11:01	0	[REDACTED]
06/15/2019	00:02	00:02	00:09	7	[REDACTED]
06/15/2019	00:38	00:38	00:44	6	[REDACTED]
06/16/2019	22:38	22:38	22:48	10	[REDACTED]
06/17/2019	01:29	01:29	01:34	5	[REDACTED]
06/18/2019	01:00	01:00	01:07	7	[REDACTED]
06/19/2019	01:39	01:39	02:30	51	[REDACTED]
06/19/2019	21:50	21:50	22:00	10	[REDACTED]
06/20/2019	01:06	01:06	01:16	10	[REDACTED]
06/20/2019	21:49	21:49	21:57	8	[REDACTED]
06/20/2019	22:22	22:22	22:29	7	[REDACTED]
06/20/2019	23:19	23:19	23:22	3	[REDACTED]
06/21/2019	00:01	00:01	00:09	8	[REDACTED]
06/21/2019	00:23	00:23	00:25	2	[REDACTED]
06/21/2019	09:36	09:36	09:38	2	[REDACTED]
06/22/2019	20:27	20:27	20:32	5	[REDACTED]
06/25/2019	00:14	00:14	00:21	7	[REDACTED]
06/26/2019	00:18	00:18	00:29	11	[REDACTED]
06/26/2019	10:09	10:09	10:12	3	[REDACTED]
06/29/2019	21:02	21:02	21:13	11	[REDACTED]
06/29/2019	21:14	21:14	21:20	6	[REDACTED]
06/29/2019	23:21	23:21	23:38	17	[REDACTED]
06/30/2019	23:45	23:45	23:50	5	[REDACTED]

Total Minutes: 322

Count: 30

VIN VERIFICATION

06/27/2019	13:16	13:16	13:24	8	[REDACTED]
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Total Minutes: 8

Count: 1

WELFARE CHECK

06/09/2019	17:23	17:23	17:23	0	[REDACTED]
06/24/2019	16:44	16:46	16:50	4	[REDACTED]
06/30/2019	19:22	19:27	19:55	28	[REDACTED]

Total Minutes: 32

Count: 3

TOTAL ITEMS: 643

PBS

MONTH JUNE

YEAR 2019

[illegible]

G = GOOD
F = FAIR.
R = REPLACE/REPAIR

YEAR 2019

[illegible]



MONTHLY ACTIVITIES REPORT TO THE TOWN COMMISSION

TOWN OF PALM BEACH SHORES FIRE DEPARTMENT

13 June 2019 – 10 July 2019

ITEM 5b2
July 15 2019

TO: Mayor Myra Koutzen
Town Commissioners

FROM: Trevor L. Steedman, Fire Chief

DATE: 10 July 2019

Current Action List Items for the Palm Beach Shores Fire Department

OPERATIONS

- Staffing
 - Career Staff.
 - All Full-Time positions are currently filled
 - Volunteer Staff
 - Recruitment and Retention efforts remain a priority. The entry versus attrition rate (predominantly due to full-time employment opportunities with other area departments) remains constant. There are 33 volunteer members certified to State Minimum Standards on the “Active” rolls at the time of this report.
- General Operations
 - Apparatus Replacement Schedule for capital purchase planning
 - Projected apparatus replacement in FY 2020
 - Partial funding source: Fanning Public Safety Bequest
 - Pursuing State Senate Appropriations for matching funds
 - Donations, unless otherwise specified, are directed toward replacement fund



MONTHLY ACTIVITIES REPORT TO THE TOWN COMMISSION

TOWN OF PALM BEACH SHORES FIRE DEPARTMENT

13 June 2019 – 10 July 2019

- Daily/Weekly/Monthly Duties for On-Duty Personnel
 - Operational, Administrative & Training initiatives are ongoing.
- Workforce & Officer Development
 - Training & Education
 - Workforce development initiatives continue which include:
 - Formal rescue training
 - Ride-along shifts with West Palm Beach Fire Department
 - Revision completed of the Performance Objectives (PO's) in the Volunteer Member Orientation Program to coincide with current operational policies and practices is complete and implemented.
 - Standards Compliance Initiative
 - Adopted *National Fire Service Professional Qualifications Board* standards or equivalent for Line, Staff and Command level Officers, Fire Apparatus Driver Operator (FADO) and Firefighters to include:
 - NFPA 1001 *Standard for Fire Fighter Professional Qualifications*
 - NFPA 1002 – P *Standard for Fire Apparatus Driver/Operator (FADO) Professional Qualifications.*
 - PBSFD FADO program was implemented in September 2017.

Chief Steedman asked Wendy Wells to forward the FADO program information to the Town's insurance carriers for consideration of lowering our premium costs. The FADO program incorporates *Safe Driving Practices, Roadway*



MONTHLY ACTIVITIES REPORT TO THE TOWN COMMISSION TOWN OF PALM BEACH SHORES FIRE DEPARTMENT

13 June 2019 – 10 July 2019

Incident Safety, Seatbelt compliance and Apparatus Backing /

Collision Prevention modules.

- NFPA 1021: *Standard for Fire Officer Professional Qualifications*
- Validate rank structure for integration into County NIMS/ICS model.
- NFPA 1720 *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations and Special Operations to the Public by Volunteer Fire Departments*
 - This standard specifies requirements for effective and efficient organization and deployment of fire suppression operations, emergency medical operations, and special operations to the public by volunteer and combination fire departments to protect citizens and the occupational safety and health of fire department employees. The NFPA 1720 Standard has been in existence since 2001.
- Insurance Service Office (ISO) – Retrograde report - Public Protection Classification of “3”.
- Fleet Deployment & Maintenance
 - All suppression apparatus is in service at the time of this report
 - Ocean Rescue 80
 - ATV for deployment to Beach and water-related emergencies for direct and more expedient access to related calls-for service.
 - “OR80” is in the County dispatch queue for Palm Beach Shores.



MONTHLY ACTIVITIES REPORT TO THE TOWN COMMISSION TOWN OF PALM BEACH SHORES FIRE DEPARTMENT

13 June 2019 – 10 July 2019

COMMUNITY RISK REDUCTION (CRR) INITIATIVES

- Special Secondary Certificate of Public Convenience & Necessity (COPCN)
 - Provide immediate Advanced Life Support (ALS) service for Palm Beach Shores
 - This service is achievable and sustainable within the current budget and subsequent comparable budgetary allocations.
 - Accepted proposal from *Safety Pad* (Vendor for Patient Care Reporting (PCR) System used extensively in Palm Beach County). Purchase from existing budget.
 - Operations and initiative update meeting with Riviera Beach Fire Rescue on 10 July 2019.
- *Community CPR & AED* – Presented twice annually
- *Courtesy Home Fire Safety Surveys* – (Implemented: November 2017)
 - Value-added initiative supports the quality of life and safety for our PBS Community.
 - Residents voluntarily request surveys. PBSFD is working with PBSPD (Chief Langevin) to offer a combined home safety and security survey in a cooperative effort of both public safety agencies.
 - Smoke alarms are available through the PBSFD (Grant Funded). One smoke alarm installed for a local resident on 09 July 2019



MONTHLY ACTIVITIES REPORT TO THE TOWN COMMISSION TOWN OF PALM BEACH SHORES FIRE DEPARTMENT

13 June 2019 – 10 July 2019

- Palm Beach Shores is a *Pulse Point* mobile application site – *Pulse Point* is a pre-arrival solution designed to support public safety agencies working to improve cardiac arrest survival rates through improved bystander performance.
- *Pre-Incident Planning* – This on-going initiative serves to familiarize first responders with high-risk occupancies, unique hazards and special properties in Palm Beach Shores and plan accordingly for potential emergencies.
- *File of Life* Program – (Program initiated on 15 March 2017). Program materials funded through budgeted line item – Prevention. Kits are available during business hours at the Town Hall front office.
- *Residential Fire Extinguisher Selection, Use and Maintenance* - Presented as a hands-on opportunity to community members at the Property Owner's Association meeting on October 16, 2018. PBSFD Firefighters worked side-by-side with members of the community to utilize fire extinguishers to put out incipient-stage fires in a controlled setting. 2019 Scheduling is underway.
- Public Service Announcements (PSA's) and *Helpful Links* additions will be made to the Town's Fire Department webpage following the transition to the new website. Working with the *Drowning Prevention Coalition of Palm Beach County* on a water safety initiative.



TOTAL CALLS FOR SERVICE	24 – (Fire: 05) (Medical: 19)
LAST REPORTING PERIOD	31 - (Fire: 04) (Medical: 27)
PERCENTAGE OF INCREASE / DECREASE	(Total: -22.6 %) (Fire: +25 %) (Medical: -29.6 %)

TRAINING & DRILLS	DATE	TIME	LOCATION	TYPE			NATURE	STAFFING	NOTES
				FIRE	RESCUE	EMS			
	18 June 2019	1830	Phil Foster Park	X			Engine Co. Ops Riding Position Assignments	19	Hands-On
	25 June 2019	0800	90 Edwards		X		Hoseline Management Thermal Imaging Live Fire Evolutions	18	Hands-On
	09 July 2019	1830	90 Edwards Lane	X	X	X	Advanced Thermal Imaging	15	Classroom & Hands-On
	Formal Training Drills – 03								
	Personnel Participation (Formal) –52								
	Personnel Training Hours – 246								



Public Works Department

Item #: 5 b 3.
July 15, 2019

Monthly Status Report ***July 2019***

Community Center:

1. Scheduling to clean the carpet 2nd floor.
2. Scheduling to repair the 1st floor men & women's bathrooms due to drywall damage still in progress.
3. Receiving estimates to repair the cooper gutters due to leaks and separating from building.
4. Receiving estimates to repair a roof leak south west corner of 2nd floor above window.
5. Receiving estimates to repair the south east upper and lower window sill due to water leaks.
4. The projects listed is funded through the approved general budget.

Grounds & Parks:

1. Scheduling to pressure clean and paint the Gazebos located at the Town Hall and Inlet Park, in progress due to weather conditions.
2. Scheduling to perform the necessary maintenance and staining of all the park benches located along the Parkway, in progress due to weather conditions.
3. The projects listed is funded through the approved general budget.

Streets:

1. The new Pedestrian Signs, along the Parkway and streets have been ordered for installation due to being faded and safety concerns. The new Street Name Signs have been ordered for installation due to damage.
2. Scheduling to perform maintenance on the Street Lights in ground electrical service boxes in various locations. This project will be ongoing due to the underground project and their work sites.
3. The projects listed are funded through the approved general budget.

Lift Stations:

1. Scheduling to perform the deep cleaning of the two Lift Stations Wet Well and Check Valves and Bypass Valves. Performing maintenance on the main electrical control boxes and contactors.
2. Repairing manhole covers and spacer rings in streets on Tacoma Lane and Claremont Lane.
3. The projects listed are funded through the approved general budget.

Public Works Building, Police Building, Fire Department Annex Building, Beach Building:

1. The Police Departments renovations for the new bathroom and Dispatch area is still in progress. The Public Works Department and Staff will be the permit holder for all inspections with the Building Department and oversee the remaining remodel phases with the hiring of subcontractors. This will include all of the remaining renovation projects listed. 1. The Bathroom Renovations all construction,

plumbing, electrical and the shower installation. **2.** The new floor installation throughout the entire Police Department. **3.** The new ceiling lighting throughout the entire Police Department. **4.** The new Store Front Door to the visiting area. The renovations have been a group effort between the Police Department Staff and the Public Works Department Staff.

2. Receiving quotes to repair the exterior stucco and perform the required repairs of the Beach Bathroom Building. I have received two verbal quotes and one written estimate to be revised after engineering report. Delay with the work in progress is due to the contractors requiring a structural engineering report before a written proposal is presented for the suggested repairs due to the excessive damage to the structure of the building. Consulting Towns Building Official for review. Waiting for Commission review and direction for moving forward.
3. The projects listed is funded through the approved capital and general budget.

Foot Note:

Training / Certificates:

1. The next training courses begin in July, 2019 for all Public Works Staff. These courses will consist of waste water, pumps, and Storm Water Advanced Engineering looking to the future Level 1 & 2.
2. OSHA'S Model Training Program for multiple certifications & continuing education credits.
3. Additional training for heavy equipment operation and safety will be provided for all Public Works Staff. The training is provided through United Rentals under the instruction of "City of Orlando" Heavy Equipment Training Level 2. This is a continuing education program as needed.

TOWN CLERK REPORT
July 2019 Commission Report

ITEM 5b4
July 15 2019

TASKS	STATUS
Upcoming Meetings	<ul style="list-style-type: none"> ➤ July 24, 2019 LPA Meeting at 6:30 pm ➤ July 24, 2019 P & Z Regular meeting– Immediately after LPA ➤ August 7, 2019 DRC at 2:00 pm (deadline to submit is July 29, 2019) ➤ August 19, 2019 Commission Meeting – 6:00 pm Town Hall ➤ August 28, 2019 P & Z Regular meeting at 6:30 pm
Building Department Updates	<p>June 2019:</p> <ul style="list-style-type: none"> • Total Permits issued: 44 • Total Permit Fees Paid: \$11,900.88 • Total Construction Value: \$582,730.82 • Total Permits issues in 2019 to date: 296 • Total Permit Fees in 2019 to date: \$106,597.43 • Total Construction Value in 2019 to date: \$5,223,774.79 <p>➤ NEW HOURS FOR THE BUILDING DEPARTMENT! We are open Monday, Wednesday, and Friday from 9:00 am to 1:00 pm to take in Building Permit Applications. All other building department related business are during normal business hours (8:30 am to 4:30 pm, Monday through Friday).</p>
Code Compliance	<p>New/ongoing open Code Violations June 2019: 31</p> <ul style="list-style-type: none"> • 2 Yard debris, bulk and trash/garbage collections times (Code Sec. 38-9) • 18 Property Maintenance (Code Sec. 14-329) • 2 No Business Tax/Certificate of Use (Code Sec 18-16) • 3 Temporary Signs (Code Sec 58-53) • 2 Working without a permit (Code Sec. 14-81) • 2 Expired Tags, prohibited vehicles (Code Sec. 70-75) • 2 Transient/Daily Rental (Code Sec. pf. 5.1.))
Going green in 2019!!	<ul style="list-style-type: none"> • The Building Department received a donation of a gently used plotter/scanner! Once it is up and running, this will enable us to scan building plans and other large documents and maintain them in electronic format. This is just one additional step towards our “going green” campaign to become a reality. Stay tuned for further updates on possible online permitting processes in the near future!
Community Center	<p>8 events June 2019: 1 Town/Misc.; 2 Resident; 5 Church</p>

To: Palm Beach Shores Town Commission

From: Mayor Myra Koutzen

Re: My Government Online Permitting Software

Date: July 15, 2019

The purpose of this item is to ask the Commission permission to formalize an agreement with My Government Online to provide permitting software to the Town.

Background

The Town has been relying on our contracted agencies providing building department services for the software necessary to initiate, monitor and retain permitting projects. This is expensive and puts critical Town documents in the care of third parties.

In order to bring the administration of permits in-house, we have explored many different options. We have settled on My Government Online (MGO) as our preferred provider for a number of reasons. A copy of their capabilities presentation and proposed agreement are attached for your information.

- 1) We have checked references with Towns who have been using the software for years and/or have recently started using it. All of them confirm what we have found, that this is the most affordable and flexible permitting software package for small municipalities such as ours.
- 2) MGO has a number of modules which we could include in the future including code enforcement, Planning & Zoning and GIS integration.
- 3) MGO is not affiliated with any particular building department provider giving us the flexibility to change providers or hire in-house staff as necessary.
- 4) The MGO software will (when fully installed) allow residents and contractors the ability to initiate and track building permits online. It will allow our Building Official and Inspectors online access to necessary files and to immediately approve permits on site.
- 5) The software is cloud-based using Amazon servers – the gold standard in the industry. It will allow us to digitize and save all of our building department files and lot files for safe keeping and ease of access.
- 6) As a comparison of costs, our current building department provider, Safebuilt, gave us a bid to us their permitting software. Here is a comparison to MGO.

<u>Company</u>	<u>Setup</u>	<u>Monthly Fees</u>	<u>Annualized Cost</u>
Safebuilt	\$6,000	\$360	\$4,320
MGO	None	\$260	\$3,125

Recommendation

Staff recommends that the Commission give the Mayor and Town Attorney authorization to finalize an agreement with MGO to provide permitting software and begin the process of integrating it into our building department process.

RESOLUTION NO. R-10-19

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, AUTHORIZING THE MAYOR OF PALM BEACH SHORES TO SIGN A CERTAIN "STATEWIDE MUTUAL AID AGREEMENT"; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, *Florida Statutes*, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, *Florida Statutes*, also authorizes the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the State of Florida Emergency Management Act, Chapter 252, *Florida Statutes*, among political subdivisions within the State.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, THAT:

Section 1: The Town Commission of the Town of Palm Beach Shores, a municipal corporation, in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster, hereby approves the Statewide Mutual Aid Agreement attached hereto as Exhibit "1", and authorizes the Mayor to execute the same.

Section 2: This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 15th day of July 2019

TOWN OF PALM BEACH SHORES

MYRA KOUTZEN, MAYOR

ATTEST:

(SEAL)

Evyonne Browning, Town Clerk

STATEWIDE MUTUAL AID AGREEMENT (SMAA)

INFORMATION SHEET

The Statewide Mutual Aid Agreement (SMAA) has been updated for 2018. To make sure that all of the counties are working under the most recent version of the agreement, the Florida Division of Emergency Management is requesting that all counties update their agreements to the 2018 version.

The 2018 update includes the following provisions:

Allowing the SMAA to be used for smaller events; no declaration of a state of emergency is needed for the agreement to be activated. This allows for a formal mutual aid process for the entities within Florida to use.

In using the SMAA for mutual aid, the requesting entity agrees to reimburse the assisting party per the terms of reimbursement in the SMAA. However, if the terms for reimbursement are to vary from the provisions of the SMAA, this needs to be specified via the Form B, and signed off by both parties prior to the assistance being rendered.

The SMAA automatically renews each year; only the contact information needs to be updated by using the Form C each year.

Signing the Agreement:

A copy of the SMAA with **original signature** should be submitted, or two if you need one signed by FDEM and returned for your records.

Counties should sign **PAGE 15** of the agreement.

Cities should sign **PAGE 16** of the agreement.

Educational Districts should sign **PAGE 17** of the agreement.

Community Colleges or State Universities should sign **PAGE 18** of the agreement.

Special Districts should sign **PAGE 19** of the agreement.

Authorities should sign **PAGE 20** of the agreement.

Native American Tribes should sign **PAGE 21** of the agreement.

Community Development Districts should sign **PAGE 22** of the agreement.

REQUIRED Documentation to Accompany the Agreement:

A cover letter stating an address to send the copy of the agreement back for your records.

A completed copy of Form C, **PAGE 23** of the agreement. Form C should be updated annually or as elections or appointments occur.

A Certificate of Liability Insurance or Resolution of Self Insurance.

Signed Agreements should be sent to:

Florida Division of Emergency Management

ATTN: Alonna Vinson

Bureau of Response, Logistics Section

2555 Shumard Oak Blvd

Tallahassee, FL 32399

FDEM Contact Information:

Alonna Vinson

Mutual Aid Branch Director & EMAC Coordinator

Bureau of Response | Logistics Section

Alonna.Vinson@em.myflorida.com

O: 850-815-4280

C: 850-901-8456



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT
Governor

WESLEY MAUL
Director

STATEWIDE MUTUAL AID AGREEMENT

This Agreement is between the FLORIDA DIVISION OF EMERGENCY MANAGEMENT ("Division") and the local government signing this Agreement (the "Participating Parties"). This agreement is based on the existence of the following conditions:

A. The State of Florida is vulnerable to a wide range of disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.

B. Such disasters are likely to exceed the capability of any one local government to cope with the emergency with existing resources.

C. Such disasters may also give rise to unusual technical needs that the local government may be unable to meet with existing resources, but that other local governments may be able to offer.

D. The Emergency Management Act, Chapter 252, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted, and through such agreements to ensure the timely reimbursement of costs incurred by the local governments which render such assistance.

E. Pursuant to Chapter 252, the Division has the authority to coordinate assistance between local governments during emergencies and to concentrate available resources where needed.

Based on the existence of the foregoing conditions, the parties agree to the following:

ARTICLE I.

Definitions. As used in this Agreement, the following expressions shall have the following meanings:

A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).

B. The “Division” is the Division of Emergency Management

C. The “Participating Parties” to this Agreement are the Division and any and all special districts, educational districts, and other local and regional governments signing this Agreement.

D. The “Requesting Parties” to this Agreement are Participating Parties who request assistance during an emergency.

E. The “Assisting Parties” to this Agreement are Participating Parties who render assistance in an emergency to a Requesting Party.

F. The “State Emergency Operations Center” is the facility designated by the State Coordinating Officer to manage and coordinate assistance to local governments during an emergency.

G. The “Comprehensive Emergency Management Plan” is the biennial Plan issued by the Division in accordance with § 252.35(2)(a), Florida Statutes.

H. The “State Coordinating Officer” is the official whom the Governor designates, by Executive Order, to act for the Governor in responding to a disaster, and to exercise the powers of the Governor in accordance with the Executive Order, Chapter 252, Florida Statutes, and the State Comprehensive Emergency Management Plan.

I. The “Period of Assistance” is the time during which any Assisting Party renders assistance to any Requesting Party in an emergency, and shall include both the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return them to their place of origin or to the headquarters of the Assisting Party.

J. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), Florida Statutes, regardless of whether established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.

K. An “educational district” is any school district within the meaning of section 1001.30, Florida Statutes and any community school and state university within the meaning of section 1000.21, Florida Statutes.

L. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), Florida Statutes.

M. A “local government” is any educational district or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(e), Florida Statutes.

N. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act.

ARTICLE II.

Applicability of the Agreement. A Participating Party may request assistance under this Agreement for a “major” or “catastrophic disaster” as defined in section 252.34, Florida Statutes. If the Participating Party has no other mutual aid agreement that covers a “minor” disaster or other emergencies too extensive to be dealt with unassisted, it may also invoke assistance under this Agreement for a “minor disaster” or other such emergencies.

ARTICLE III.

Invocation of the Agreement. In the event of an emergency or threatened emergency, a Participating Party may invoke assistance under this Agreement by requesting it from any other Participating Party, or from the Division if, in the judgment of the Requesting Party, its own resources are inadequate to meet the emergency.

A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the County Emergency Management Agency of the Requesting Party, unless the State Emergency Operations Center has been activated in response to the emergency for which assistance is requested.

B. All requests for assistance under this Agreement shall be transmitted by County Emergency Management Agency of the Requesting Party to either the Division, or to another Participating Party. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.

C. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate, and shall coordinate the activities of the Assisting Parties so as to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

D. Nothing in this Agreement shall be construed to allocate liability for the costs of personnel, equipment, supplies, services and other resources that are staged by the Division, or by other agencies of the State of Florida, for use in responding to an emergency pending the assignment of such personnel, equipment, supplies, services and other resources to an emergency support function/mission. The documentation, payment, repayment, and reimbursement of all such costs shall be rendered in accordance with the Comprehensive Emergency Management Plan, and general accounting best practices procedures and protocols.

ARTICLE IV.

Responsibilities of Requesting Parties. To the extent practicable, all Requesting Parties seeking assistance under this Agreement shall provide the following information to the Division and the other Participating Parties. In providing such information, the Requesting Party may use Form B attached to this Agreement, and the completion of Form B by the Requesting Party shall be deemed sufficient to meet the requirements of this Article:

A. A description of the damage sustained or threatened;

B. An identification of the specific Emergency Support Function or Functions for which such assistance is needed;

C. A description of the specific type of assistance needed within each Emergency Support Function;

D. A description of the types of personnel, equipment, services, and supplies needed for each specific type of assistance, with an estimate of the time each will be needed;

E. A description of any public infrastructure for which assistance will be needed;

F. A description of any sites or structures outside the territorial jurisdiction of the Requesting Party needed as centers to stage incoming personnel, equipment, supplies, services, or other resources;

G. The place, date and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and

H. A technical description of any communications or telecommunications equipment needed to ensure timely communications between the Requesting Party and any Assisting Parties.

ARTICLE V.

Responsibilities of Assisting Parties. Each Participating Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources and capabilities can render assistance. If a Participating Party which has received a request for assistance under this Agreement determines that it has the capacity to render some or all of such assistance, it shall provide the following information to the Requesting Party and shall transmit it without delay to the Requesting Party and the Division. In providing such information, the Assisting Party may use Form B attached to this Agreement, and the completion of Form B by the Assisting Party shall be deemed sufficient to meet the requirements of this Article:

A. A description of the personnel, equipment, supplies and services it has available, together with a description of the qualifications of any skilled personnel;

B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;

C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services at the date, time and place specified by the Requesting Party;

D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties; and

E. The names of all personnel whom the Assisting Party designates as Supervisors.

F. The estimated costs of the provision of assistance (use FEMA's Schedule of Equipment Rates spreadsheet attached to Form B.)

ARTICLE VI.

Rendition of Assistance. After the Assisting Party has delivered its personnel, equipment, supplies, services, or other resources to the place specified by the Requesting Party, the Requesting Party shall give specific assignments to the Supervisor(s) of the Assisting Party, who shall be responsible for directing the performance of these assignments. The Assisting Party shall have authority to direct the manner in which the assignments are performed. In the event of an emergency that affects the Assisting Party, all personnel, equipment, supplies, services and other resources of the Assisting Party shall be subject to recall by the Assisting Party upon not less than five (5) calendar days' notice or, if such notice is impracticable, as much notice as is practicable under the circumstances.

A. For operations at the scene of *catastrophic* and *major* disasters, the Assisting Party shall to the fullest extent practicable give its personnel and other resources sufficient equipment and supplies to make them self-sufficient for food, shelter, and operations unless the Requesting Party has specified the contrary. For *minor* disasters and other emergencies, the Requesting Party shall be responsible to provide food and shelter for the personnel of the Assisting Party unless the Requesting Party has specified the contrary. In its request for assistance the Requesting Party may specify that Assisting Parties send only self-sufficient personnel or self-sufficient resources.

B. Unless the Requesting Party has specified the contrary, it shall to the fullest extent practicable,

coordinate all communications between its personnel and those of any Assisting Parties, and shall determine all frequencies and other technical specifications for all communications and telecommunications equipment to be used.

C. Personnel of the Assisting Party who render assistance under this Agreement shall receive their usual wages, salaries and other compensation, and shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. If personnel of the Assisting Party hold local licenses or certifications limited to the county or municipality of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the support.

ARTICLE VII.

Procedures for Reimbursement. Unless the Division or the Assisting Party, as the case may be, state the contrary in writing, the ultimate responsibility for the reimbursement of costs incurred under this Agreement shall rest with the Requesting Party, subject to the following conditions and exceptions:

A. In accordance with this Agreement, the Division shall pay the costs incurred by an Assisting Party in responding to a request that the Division initiates on its own, and not for another Requesting Party.

B. An Assisting Party shall bill the Division or other Requesting Party as soon as practicable, but not later than thirty (30) calendar days after the Period of Assistance has closed. Upon the request of any of the concerned Participating Parties, the State Coordinating Officer may extend this deadline for cause.

C. If the Division or the Requesting Party protests any bill or item on a bill from an Assisting Party, it shall do so in writing as soon as practicable, but in no event later than thirty (30) calendar days after the bill is received. Failure to protest any bill or billed item in writing within thirty (30) calendar days shall constitute agreement to the bill and the items on the bill and waive the right to contest the bill.

D. If the Division protests any bill or item on a bill from an Assisting Party, the Assisting Party shall have thirty (30) calendar days from the date of protest to present the bill or item to the original

Requesting Party for payment, subject to any protest by the Requesting Party.

E. If the Assisting Party cannot reach a mutual agreement with the Division or the Requesting Party to the settlement of any protested bill or billed item, the Division, the Assisting Party, or the Requesting Party may elect binding arbitration to determine its liability for the protested bill or billed item in accordance with Section F of this Article.

F. If the Division or a Participating Party elects binding arbitration, it may select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

G. The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Department, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties, and shall be final.

H. If the Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance. All requests to the Federal Emergency Management Agency (FEMA) for the reimbursement of costs incurred by any Participating Party shall be made by and through the Division.

I. If FEMA denies any request for reimbursement of costs which the Division has already advanced to an Assisting Party, the Assisting Party shall repay such costs to the Division, but the Division may waive such repayment for cause.

ARTICLE VIII.

Costs Eligible for Reimbursement. The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.

B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment Rates (attached to Form B), or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.

C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida Office of Management and Budget. Upon reasonable notice, the Assisting Party shall make its records available to the Division and the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX.

Insurance. Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall file with the Division a certificate issued by the insurer attesting to such coverage.

B. Any Participating Party that elects additional insurance affording liability coverage for any

activities that may be performed under the authority of this Agreement shall file with the Division a certificate issued by the insurer attesting to such coverage.

C. Any Participating Party that is self-insured with respect to any line or lines of insurance shall file with the Division copies of all resolutions in current effect reflecting its determination to act as a self-insurer.

D. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.

E. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties, and shall not be deemed to be the agent of any other Participating Party.

F. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.

G. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.

ARTICLE X.

General Requirements. Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

A. To the extent that assistance under this Agreement is funded by State funds, the obligation of any statewide instrumentality of the State of Florida to reimburse any Assisting Party under this Agreement is contingent upon an annual appropriation by the Legislature.

B. All bills for reimbursement under this Agreement from State funds shall be submitted in detail sufficient for auditing purposes. To the extent that such bills represent costs incurred for travel, such bills shall be submitted in accordance with section 112.061, Florida Statutes, and any applicable

requirements for the reimbursement of state employees for travel costs.

C. All Participating Parties shall allow public access to all documents, papers, letters or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.

D. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.

E. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.

F. Any communication to the Division under this Agreement shall be sent to the Director, Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100. Any communication to any other Participating Party shall be sent to the official or officials specified by that Participating Party on Form C attached to this Agreement. For the purpose of this Section, any such communication may be sent by the U.S. Mail, e-mail, or by facsimile.

ARTICLE XI.

Effect of Agreement. Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, and responsibilities and obligations of that Participating Party under that agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under that agreement, regardless of whether billed or unbilled.

B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under that agreement, but such termination shall not affect the liability of the

Participating Party for the reimbursement of any costs due under that agreement, regardless of whether billed or unbilled.

C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.

D. Unless superseded by the execution of this Agreement in accordance with Section A of this Article, the Statewide Mutual Aid Agreement of 1994 shall terminate and cease to have legal existence after June 30, 2001.

E. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before that date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.

F. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division, and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with Section E of this Article.

ARTICLE XII.

Interpretation and Application of Agreement. The interpretation and application of this Agreement shall be governed by the following conditions:

A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.

B. Time shall be of the essence of this Agreement, and of the performance of all conditions,

obligations, duties, responsibilities, and promises under it.

C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.

D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Party may be required to execute the Agreement with the adopted changes. Your continued or subsequent use of this Agreement following the posting of minor changes to this Agreement will mean you accept those changes.

E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: On February 26, 2018, this Agreement was modified by the Division of Emergency Management. This document replaces the August 20, 2007 edition of the Statewide Mutual Aid Agreement; however, any and all Agreements previously executed shall remain in full force and effect. Any local government, special district, or educational institution which has yet to execute this Agreement should use the February 26, 2018 edition for the purposes of becoming a signatory.

IN WITNESS WHEREOF, the Participating Parties have duly executed this Agreement on the date specified below:

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____
City Attorney

AGENDA ITEM SUMMARY

To: Vice Mayor Gilgallon and Commissioners DeReuil, Stanton and Tyler

From: Mayor Koutzen

RE: Sailfish Marina Special Exception and Replat Applications

The following describes the above-referenced agenda items:

Special Exception (SE19-1):

Section Pf. 7.4 of the Town Code sets the maximum building site area as three (3) adjoining platted lots as set forth in the Plat of Palm Beach Shores, unless otherwise approved as a Special Exception by the Town Commission after a public hearing and receipt of a recommendation of the Town's Planning and Zoning Board. The applicant, Sailfish Marina (through its agent), is requesting special exception approval from the Commission to allow the maximum building site area to include eleven (11) adjoining lots (Lots 549-559), as shown on the Plat of Palm Beach Shores. The applicant was previously granted approval in February 2007 to expand the building site area to include nine (9) adjoining lots (Lots 549-557) and Private Road No. 3. The Planning and Zoning Board heard this item at a public hearing on June 26, 2019 and recommended approval of SE19-1 with a 3-0 vote. Since combining this many lots requires Special Exception approval, the Commission needs to decide whether the Special Exception criteria set forth in Section Pf. 15.7 of the Town Code (and provided below) are met when the site is that size.

- (a) All structures shall be separated from adjacent and nearby uses by appropriate screening devices; and
- (b) Excessive vehicular traffic is not generated on residential streets;
- (c) A vehicular parking or traffic problem is not created;
- (d) Appropriate drives, walks, and buffers are installed;
- (e) The proposed use will make a substantial contribution to the neighborhood environment and will not infringe on the rights of properties in the vicinity of the excepted use; and
- (f) The proposed use will not endanger, restrict or impair public safety.

Replat (M-19-1):

The applicant, Sailfish Marina (through its agent), is requesting approval to replat Lots 549-559, as shown on the Plat of Palm Beach Shores. This will unify the entirety of the Sailfish Marina Resort property, creating one (1) large platted lot rather than the currently depicted individual platted lots. The plat is simply a better way to legally describe the site because it captures the entire operational site and it recognizes easements.

RESOLUTION NO. R-9-19

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, PALM BEACH COUNTY, FLORIDA, AMENDING ITS OPERATING BUDGET FOR FISCAL YEAR 2018/2019 IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF BUDGET RESOLUTION NO. R-10-18; PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.

WHEREAS, the necessity of amending the 2018/2019 Town budget has come to the attention of the Town Commission of the Town of Palm Beach Shores; and

WHEREAS, pursuant to Sec. 2, 3 and 4 of Budget Resolution No. **R-10-18** adopted September 18, 2018 in accordance with State Law, budget amendments relating to increases or decreases to the total sum allocated to each department for operating expenses and capital outlay expenses must be formally approved by the Town Commission in the form of a budget resolution for such transfers.

WHEREAS, the Town Commission hereby desires to approve "Budget Amendment 2" as set forth in Exhibit A to this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, PALM BEACH COUNTY, FLORIDA, THAT:

Section 1. The Town of Palm Beach Shores, hereby amends its 2018/2019 budget as provided in the schedules attached hereto as Exhibit "A" and made a part hereof, in accordance with the terms and provisions of the Budget Resolution No. **R-10-18**.

Section 2. The Town Clerk is hereby directed to attach a copy of this Resolution amending the 2018/2019 budget to the budget documents and this Resolution shall be made a part of said budget.

Section 3. That this Resolution shall take effect upon its passage.

DULY PASSED AND ADOPTED this 15th day of July 2019.

Myra Koutzen, Mayor

ATTEST:

Evyonne Browning, Town Clerk

(SEAL)

Town of Palm Beach Shores
Proposed Budget Amendment #2
FYE 9/30/19

EXHIBIT "A"

	Original Budget	Amendment #1	Amendment #2	Final Budget
REVENUE	\$ 5,149,810	253,417	65,311	\$ 5,468,538
EXPENDITURES:				
Administration	\$ 417,049			\$ 417,049
Legal	93,000		22,500	115,500
Public Works	306,890			306,890
Police	1,465,454		51,169	1,516,623
Fire	693,791			693,791
Building Department	215,425			215,425
Emergency Disaster	-			-
Solid Waste	191,000			191,000
911 Dispatch	431,072			431,072
Legislative	21,160			21,160
Streets/Storm Sewers	20,525			20,525
Parks	115,650			115,650
Beach	93,745			93,745
Lift Station Sewer Service	17,975			17,975
Contingencies	85,000		(26,500)	58,500
Debt Service	201,989			201,989
Emergency Medical Service	321,995			321,995
Community Center	49,350			49,350
Risk Management	140,000		4,000	144,000
Capital	268,740	253,417	14,142	536,299
Total Expenditures	\$ 5,149,810	\$ 253,417	\$ 65,311	\$ 5,468,538

Town of Palm Beach Shores
BUDGET 2018/19
Proposed budget amendment #2

EXHIBIT "A"

Account Name	Account Number	Original Budget	Amendment #2	Final Budget
REVENUE				
Donations	001-00-000-36600	29,895	3,500	33,395
Donations - St. Patricks Day Parade	001-00-000-36630	-	8,907	8,907
Appropriation of Fund Balance	001-00-000-38100	337,362	42,262	379,624
Capital lease proceeds	001-00-000-38300	182,240	10,642	192,882
TOTAL REVENUE		\$ 5,403,227	\$ 65,311	\$ 5,468,538
EXPENDITURES				
LEGAL				
Professional Services	001-02-512-03100	90,000	22,500	112,500
POLICE				
Salaries - FT	001-05-521-01200	552,842	31,980	584,822
FICA	001-05-521-02100	59,023	2,447	61,470
FRS	001-05-521-02200	179,226	7,835	187,061
Community Policing	001-05-521-04901	6,500	8,907	15,407
CONTINGENCY				
Contingency	001-17-581-00000	85,000	(26,500)	58,500
RISK MANAGEMENT				
Insurance	001-22-519-04500	140,000	4,000	144,000
CAPITAL				
Public Works - vehicle	001-23-519-06450	35,000	(1,623)	33,377
Parks - equipment	001-23-572-06400	5,300	3,500	8,800
Police - equipment	001-23-521-06400	75,240	5,570	80,810
Police - vehicles	001-23-521-06450	72,000	6,695	78,695
TOTAL EXPENDITURES		\$ 5,403,227	\$ 65,311	\$ 5,468,538

1. Appropriates newly donated funds from the POA for half of the Parkway Fountain repairs.
2. Appropriate Donations for the St. Patrick's Day Parade to fund the costs of the parade in Community Policing.
3. Appropriates funds from fund balance for the Police salaries as agreed upon between the Commission and the union. The agreement was reached after the budget was passed, but was not put in the first budget amendment.
4. Appropriates additional funds for the Police vehicles and cameras purchased with the KS State Bank debt. The final costs came in higher than budgeted and those final costs were previously approved by the Commission.
5. Legal costs are more than anticipated due to unforeseen circumstances that required legal counsel.
6. Risk Management needs to be increased by \$4,000 due to adjustments made to the Town's insured property schedule. These funds come from contingency.