TOWN OF OCEAN RIDGE
TOWN COMMISSION REGULAR MEETING
AGENDA

June 6, 2016
6:00 P.M.
TOWN HALL – MEETING CHAMBERS

TOWN COMMISSION

Mayor Geoffrey A. Pugh

Commissioner Gail Adams Aaskov
Commissioner James A. Bonfiglio
Commissioner Steve Coz
Vice Mayor Richard J. Lucibella

ADMINISTRATION

Town Manager James S. Titcomb
Town Attorney Glen Torcivia
Town Clerk Tracey L. Stevens
Police Chief Hal C. Hutchins

RULES FOR PUBLIC PARTICIPATION

1. **PUBLIC COMMENT:** The public is encouraged to offer comments with the order of presentation being as follows: Town Staff, public comments, Commission discussion and official action. Town Commission meetings are business meetings and the right to limit discussion rests with the Commission. **Generally, remarks by an individual will be limited to one time up to three minutes or less regarding any single item on the agenda.** The Mayor or presiding officer has discretion to adjust the amount of time allocated.

   A. Public Hearings: Any citizen is entitled to speak on items under this section.

   B. Public Comments: Any citizen is entitled to be heard concerning any matter within the scope of jurisdiction of the commission under this section. The Commission may withhold comment or direct the Town Manager to take action on requests or comments. The Commission meetings are held for the purpose of discussing and establishing policy and to review such other issues that affect the general welfare of the Town and its residents. Where possible individual grievances should first be taken up with the Town Staff.

   C. Regular Agenda and First Reading Items: When extraordinary circumstances or reasons exist and at the discretion of the Commission, citizens may speak on any official agenda item under these sections.

2. **ADDRESSING THE COMMISSION:** At the appropriate time, please step up to the podium and state your name and address for the record. All comments must be addressed to the Commission as a body and not to individuals. Any person making impertinent or slanderous remarks or who becomes boisterous while addressing the Commission shall be barred by the presiding officer from speaking further, unless permission to continue or again address the Commission is granted by a majority vote of the Commission members present.

APPELLATE PROCEDURES

Please be advised that if a person decides to appeal any decision made by the Town Commission with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record includes the testimony and evidence upon which the appeal is based. The Town neither provides nor prepares such record.

Persons who need an accommodation in order to attend or participate in this meeting should contact the Town Clerk at (561) 732-2635 at least 2 days prior to the meeting in order to request such assistance.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

ADDITIONS, DELETIONS, MODIFICATIONS, AND APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

1. **Minutes of Regular Town Commission Meeting of May 2, 2016**

ANNOUNCEMENTS AND PROCLAMATIONS

2. **Town Administrative Offices will be Closed on Monday, July 4, 2016 in Observance of the Independence Day Holiday**
3. **The July Regular Town Commission Meeting Date Has Been Moved to Monday, July 11, 2016 Due to the Independence Day Holiday**

PUBLIC COMMENT – (15 minute maximum with 3 minute individual limit)

PUBLIC HEARINGS

None

REGULAR AGENDA

(Items Which Require Town Commission Action That Must Be Filed with Town Clerk 1 Week prior to Meeting – Public comment Permitted)

REPORTS

4. **Town Manager**
5. **Town Attorney**
6. **Police Chief**
7. **Town Engineer**

ACTION ITEMS

8. **Annual Financial Statements Audit Presentation** By: Jamie Titcomb, Town Manager & Ron Bennett of Nolan, Holt & Miner, PA
9. **Request for Consideration to Move Forward with License Plate Recognition (ALPR) Project** By: Hal Hutchins, Police Chief
10. **Discuss the Annual Briny Breezes Police Services Proposal** By: Jamie Titcomb, Town Manager & Hal Hutchins, Police Chief
11. **Approve the Florida Department of Revenue Communications Service Tax Confidentiality Agreement** By: Jamie Titcomb, Town Manager
12. **Discuss the Interlocal Agreement Pertaining to the Shared Distribution and Use of the One Cent Local Government Infrastructure Surtax** By: Jamie Titcomb, Town Manager
13. **Discuss the FY16/17 Budget Meeting Schedule** By: Jamie Titcomb, Town Manager
14. **Authorize the Town Manager to Expend up to $12,000 from the Contingency Account for the Replacement of the Daytank for the Town Hall Emergency Generator Unit Which Has Deteriorated Due to the Marine Environment** By: Jamie Titcomb, Town Manager

RESOLUTIONS

None

FIRST READING OF ORDINANCES

None

SECOND READING AND ADOPTION OF ORDINANCES

None

TOWN COMMISSION ITEMS

(Information Items Only – 3 minute limit per item)

ADJOURNMENT

NEXT SCHEDULED TOWN MEETING(S):
REGULAR TOWN COMMISSION MEETING JULY 11, 2016 AT 6:00 PM

TOWN COMMISSION MINUTES
MAY 2, 2016

Minutes of the Regular Town Commission Meeting of the Town of Ocean Ridge held on Monday, May 2, 2016, at 6:00 PM in the Town Hall Commission Chambers.

The meeting was called to order by Mayor Pugh at 6:00 p.m.

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

Commissioner Aaskov
Commissioner Bonfiglio
Commissioner Coz
Vice Mayor Lucibella
Mayor Pugh

Mayor Pugh led the Pledge of Allegiance.

MOMENT OF SILENCE IN MEMORY OF FORMER EMPLOYEE MICHAEL TAIT

Mayor Pugh led the Moment of Silence in memory of former employee Michael Tait.

ADDITIONS, DELETIONS, MODIFICATIONS, AND APPROVAL OF AGENDA

Town Manager Titcomb requested the addition of Item 5-A to introduce representatives from Clarke Environmental.

CONSENT AGENDA

1. **Minutes of the Regular Town Commission Meeting of April 4, 2016.**

2. **Authorize the Donation of $100 to Muscular Dystrophy Association in Memory of Former Employee Michael Tait**

Commissioner Bonfiglio moved to approve the Agenda as amended and the Consent Agenda as presented; seconded by Commissioner Aaskov. Motion Carried 5-0.

ANNOUNCEMENTS AND PROCLAMATIONS

Mayor Pugh read the announcements for the public, and presented former Town Commissioner Lynn Allison with a plaque recognizing her years of dedicated service to the Town of Ocean Ridge:

3. **Presentation to Former Town Commissioner Lynn Allison – Ms. Allison spoke to the Town Commission and citizens of Ocean Ridge in thanks for serving the Community.**
4. **Proclamation Declaring Week of May 15-21, 2016 as "National Police Week" and May 15, 2016 as National Peace Officers' Memorial Day**
5. **Town Administrative Offices will be Closed on Monday, May 30, 2016 in Observance of the Memorial Day Holiday**

5-A. **Introduction of Representatives from Clarke Environmental**
Bobby Santana, Control Consultant, spoke to the citizens regarding Clarke's contract with the Town for noseeum control and mosquito spraying services. Joel Fruendt, Vice President and General Manager, spoke to the citizens regarding their organically certified products and Earth Right program.

PUBLIC COMMENT

Bob Weisblut, 23 Sailfish Ln, thanked Chief Hutchins and Lisa Burns for their help with the lecture series, and stated he appreciates the efforts from the Town.

DRAFT

Terry Brown, Harbour Drive South, asked that the Town review the noseeum spraying list. He also spoke about the increasing pedestrian traffic on Beachway Drive and Old Ocean Blvd, and asked that the Town consider putting in a pathway on the right of way.

Deirdre Sheerr Gross, Osprey Drive, glad to hear there are other alternatives for noseeum spraying.

Betty Bingham, 1 Ocean Ave, asked if the Town has looked into how the mosquito spraying by the federal government regarding the Zika virus will affect the Town.

Mark Hanna, 6400 N. Ocean Blvd, stated he has not noticed a difference after noseeum spraying is completed, and is concerned about the chemicals in the environment with limited benefit to the people. Commissioner Lucibella responded that heavier patches of rain stresses drainage capabilities in coastal towns, and contributes to the increase in mosquito and noseeum population.

Peter Burling, 7 Osprey Dr, noted that Ocean Ridge is a warm, wonderful place to live but he is concerned about the development in Boynton Beach. He stated he admires the Commission's commitment to the community, and hopes the Commission will feel empowered to lead us into a planning process that will help prepare us for what will happen when the Riverwalk project is completed.

Don McGruder, 9 Ridge Blvd, congratulated Commission Coz on his new seat on the Town Commission. He also stated he would like the Town to place a zoning map on the wall in the Commission Chambers. He mentioned that if the Town moves forward with digitizing building plans, it would be a good idea to have those plans displayed on the screen in the Commission Chambers when a Town Board is discussing proposals. He also mentioned that there are several street lights at cross walk areas that are out and need to be fixed, which is more than likely a Florida Power and Light concern. He also mentioned that noseeum spraying has been a benefit to him.

PUBLIC HEARINGS
None Scheduled.

REGULAR AGENDA

REPORTS
6. **Town Manager**
Town Manager Titcomb submitted a written report in the meeting package, and reported on the following:

Ron Bennett of Nolan, Holt & Miner PA will present the Town's FY15 CAFR (audited financial report) at the June Commission meeting.

Staff has deployed extra resources in the updating of the Town's record management system and configuration for the migration of the financial management duties among staff members. We are also working with a person with financial background on process and working toward best practices in the Town.

The temporary closure pilot project at Midlane and Woolbright Roads is scheduled for completion in June. The Engineers have indicated that in order to pursue a permanent closure, there is an extensive list of items to complete.

Homeowner's Associations in the south end of the Town have be informed that official action on the part of their governing bodies must be taken formally to request if the Town further explores and considers

issuance of any engineering study for such a project in the future in cooperation with the City of Boynton Beach.

Town staff officials met with representatives of FDOT and its contractors to begin review of the refurbishment and repainting of the Ocean Avenue Bridge in early summer 2017. Partial lane closures and some limited night time work will be part of the restoration plan. More complete information and details will be presented as developed formally by FDOT contractors. A full closure is not projected at this time. Commissioner Lucibella asked how long the project may take, and Town Manager Titcomb responded that it should take around 3-4 months.

Town Manager Titcomb met with Tree industry experts to assess the Ocean Avenue collection of hardwood and other signature treescapes. Many of the mature hardwood trees are aged, damaged and diseased and may likely need to be removed. We are working on developing a proposal to address and remove the most critical trees. Future tree replacement choices will be explored as well. We also looked at the Woolbright Detention Pond Natural Area and the tree experts suggested we reach out to PBC ERM (Environmental Management) to help us assess the health and long-term sustainability of the natural "biosphere" in place there.

The Town has experienced seasonally high beach erosion incidence recently. This is cyclical in nature, but we've temporarily cordoned off the Edith Street Beach Cross over until the stair system can be repaired and improved, which is in the works. It is also Turtle Season and under the jurisdiction of DEP and Army Corp, so our mitigation options are limited at this time.

Town staff officials met with representatives of PBA for our scheduled reopener on wage remunerations and merit based evaluation systems as desired by the Town. Additional follow up meetings are being scheduled in early May. The first meeting was very cordial and productive.

May 9th is the deadline for RSVP's to the annual Palm Beach County League of Cities Officers' Installation GALA luncheon.

Town Manager Titcomb will be out of the office May 23-25th for the Florida League FAST Trip to Washington D.C., and June 1-3rd for the FCCMA Annual Conference in Orlando, and will name an Interim Town Manager point of contact during his absence.

The Department of Environmental Protection will be coming to Town Hall on Wednesday to drill in the back parking lot into an old well field for fuel tanks to ascertain that everything is clear, which is an issue that dates back around 20 years ago. We do not anticipate any issues.

Town Manager Titcomb asked the Commission if there is any interest in taking an ad out in the annual Quality Cities Magazine. This significance this year is that Boca Raton Mayor Susan Haney will be sworn in as the President of the Florida League of Cities. It is customary for cities to take a small ad out to celebrate that each year. The cost is $250 for a quarter-page ad. Commissioners did not respond at this time.

Commissioner Bonfiglio asked if the Town Manager has received feedback from Florida Power and Light about moving the transformer in the retention/detention pond area. Town Manager Titcomb responded that he inquired with FPL if there would be any technical difficulties in moving the transformer down a couple of poles, and is now waiting for a response. He also noted that FPL met with him last week regarding the proposed rate increases, which would be an increase of around $13 per household bill per month beginning next year. Commissioner Lucibella asked if the transformer is our responsibility or FPL's, and Town Manager Titcomb responded that it is FPL's responsibility. He also stated FPL has mixed emotions about

burying the lines. They have indicated that they do not do that at their own cost; it is usually an assessment cost, and they claim that buried lines are the last thing on the priority list during a power outage because they string their poles first.

7. **Town Attorney**
No report.

8. **Police Chief**
Chief Hutchins advised that his monthly report was included in the Commission packages. There were no questions from the Commission.

ACTION ITEMS
9. **Appoint Open Positions to the Board of Adjustment** By: Tracey Stevens, Town Clerk

Town Clerk Stevens noted that there is one regular member vacancy and two alternate member vacancies on the Board of Adjustment. She originally noted in the Commission packages that Mr. Kahlert would like to move up from an alternate member to a regular member. She stated that she also learned today that Susan Hurlburt would like to move up from an alternate member to a regular member as well. She also received new information today that David Hutchins would like to remove his name from the list, as he believes his talents will be better served on the Planning & Zoning Commission. The posted advertisements for open seats on the website and in the newsletter gleaned seven resumes from interested citizens. One of the resumes received is from a member of the Planning & Zoning Commission wishing to fill the regular member seat on the Board of Adjustment. If the Commission decides to appoint her to the BOA, the Town will then have an opening on the Planning & Zoning Commission, and we will need to advertise. Bob Sloat is willing to serve on either the Board of Adjustment or Planning & Zoning Commission.

Commissioner Coz noted that Susan Hurlburt would be a good fit for what Ocean Ridge is trying to accomplish long-term.

Mayor Pugh mentioned that he would like to see Hans Kahlert move up from an alternate member to a regular member, as he has experience on the Board. Commissioner Bonfiglio agreed that it would be a good policy for the Commission to consider moving alternate members up to regular members first before considering other applicants, as they have experience. He stated that since Mr. Kahlert has been an alternate member longer and has contributed a lot to the Town, he would support his appointment.

Commissioner Bonfiglio moved to appoint Hans Kahlert to the Board of Adjustment as a regular member for a three-year term; seconded by Mayor Pugh. Motion carried 5-0.

Commissioner Lucibella moved to appoint Bob Sloat and Susan Hurlburt to the Board of Adjustment as alternate members for a one-year term; seconded by Commissioner Coz. Motion carried 5-0.

10. **Revisit Status of the Town's Stormwater & Drainage Infrastructure to Assess Updates and Future Plans** By: Jamie Titcomb, Town Manager

Town Manager Titcomb explained that this item is a request by Commissioner Bonfiglio to revisit the Town's stormwater and drainage infrastructure and assess future plans. He stated we receive many complaints related to flooding and drainage, and while he was doing research on this topic, he found a flood control study from May 2000 in which the retention/detention area and stormwater infrastructure projects

are articulated. The Town has already spent millions of dollars on some of these infrastructure projects to mitigate stormwater and rising waters.

Commissioner Bonfiglio gave some background as to why this topic came up. He stated his property abuts the retention/detention pond on Woolbright Road and over the past several months, they have noticed that there has been an increase in the water levels after a rain event. The water is higher, it is staying longer, pond scum is forming, and there are more mosquitoes. After speaking with the Town Manager and Town Engineer, he learned that there are other areas in Town with an increase in pooling water after major rain events. He stated he would like to pre-plan and address overall problems throughout the Town. The engineering study is 16 years old, so it may be time to update the study. He stated he understands it would be an expensive proposition. He believes this would be a three-step process: short-term issues addressing upcoming rain events this year and next year, mid-term and then long-term. The solution may be the same for all three, or they may be different. For example, the pumps we have used in the past to mitigate some of the pooling have either been sold or need to be fixed. He stated he believes the pooling water creates a health hazard especially in light of the Zika virus as pooling water is a breeding ground for mosquitos. He would like to see an outside engineering study performed as opposed to using the Town Engineer, as he believes the Town Engineer should be on our side to do a critique and perhaps suggest less expensive avenues. He would like to hold a town meeting in the next three weeks or so to gather citizen input and get an idea of what other people are experiencing so we can pinpoint the areas where water is pooling after major rain events. He would also like to gather information from the Town Engineer so she can tell us how to alleviate flooding in the short-term. He would like the Commission to give authorization to gather proposals from various Engineering firms on what they would charge for a comprehensive flooding study.

Town Manager Titcomb noted that we have official County information on our website regarding the Zika virus. He also noted that the Town only has one working pump, and staff is looking into renting additional pumps in the event we need them due to the cost. He noted that pumps may sit idle for a number of years and the hoses rot and the pumps corrode due to the environment. Mayor Pugh responded that the maintenance crew should be maintaining the pumps and equipment each month so they work properly when needed. He is concerned that we may not be able to rent pumps when needed, as they may be out of stock. He stated we should have two pumps on hand at all times.

Mayor Pugh asked Commissioner Bonfiglio if he wanted to address the retention/detention pond area, or town-wide drainage because they are two separate issues. Commissioner Bonfiglio responded that he believes they are the same issue, but we do not know because we are not Engineers. Mayor Pugh noted that there are four potential drainage problem areas in town: A1A South of Corrine in which we are looking for the County to give us some land in order to do an injection well; the intercoastal waters in which we could place check valves on the lines placed by individual homeowners; Inlet Cay is sinking; and Ocean Avenue floods due to water coming in from the intercoastal because DOT put in a 3" pipe with no valve. We should have DOT fix the valve when they are working on the bridge this coming year. Mayor Pugh also mentioned that the retention/detention pond was built as a wet/dry pond but it seems to be more wet than dry. We need to consider that Ocean Ridge sinks so we should have the Engineer check the elevation to see what ground level is now vs. what it was 12 years ago. If it has sunk, then we should put some fill in to bring it back up to where it is supposed to be. Commissioner Bonfiglio stated that we should find out with an engineering study whether the ground is sinking, or whether it is the salt water intrusion causing the water table to rise. If the water table is rising, then that is a town-wide issue.

Commissioner Lucibella stated he would be in favor of a study if we knew where we were going first. He would like to see recommendations from the Town Engineer. He stated it makes sense to check the elevation and perhaps use some monitoring equipment at the retention/detention pond. He stated the long-term solution is to move from Ocean Ridge, because if you look at the science, by 2100 we are somewhere between 4 and 14' higher sea level. According to the best mediation maps, Florida is under water from the

Keys to Deerfield Beach, and you cannot pump the Atlantic back into the Atlantic. In the real long run, we would do better by remediating climate change whether it is man-made or by a natural cycle. He stated in the meantime, he agrees with Mayor Pugh that we should ask the Town Engineers what their suggestions are on how to proceed.

Commissioner Bonfiglio stated that a full engineering study would take several months, so if we do not proceed now, we will waste a year or more trying to figure things out, hoping the problem goes away in a fruitless effort to alleviate flooding in the Town. Mayor Pugh responded that he was speaking of just the retention/detention pond area. The other flooding issues in the Town can be worked out through the regular budget process, and some things are already in the works.

Commissioner Coz asked if the valve has been checked recently at the retention/detention pond, and Town Manager Titcomb responded that it has been fixed around one year ago.

Commissioner Aaskov mentioned that she would like the Town Engineer to make recommendations.

Commissioner Bonfiglio asked Town Manager Titcomb which residents have complained of flooding, and Town Manager Titcomb responded that we get common calls from the Bimini Cove area which is an intrusion situation; homeowner's associations have asked us to assist with their flooding problems and we cannot legally spend money on private property; and we receive frequent calls regarding the retention/detention area. Town Manager Titcomb stated that in his opinion, the infrastructure that the Town has spent a lot of money on is working as designed.

Commissioner Lucibella stated that areas of Town without any special drainage infrastructure did not used to flood, but will flood in a heavy rain now. He believes we are getting rain less frequently, but heavier rains when it does rain. He stated we do not want to put storm sewers throughout the Town. He thinks we need to ask the Town Engineer's opinion on how to address the problems.

Town Manager Titcomb noted that because of changes in the Town Code, new homes need to be built higher and retain more water on site, which causes problems for the neighboring older properties that are built at a lower elevation.

Mayor Pugh would like the Town Engineer and Town Manager to make a list of places that collect more water than others. He asked Chief Hutchins how long water typically stays on the ground after a rain event, and Chief Hutchins responded that if there are no other problems such as a clogged storm drain, the water stays for a maximum of 45 minutes after a major rain event. He also noted that there are two problematic areas on A1A, but those areas are not impassible. He stated he believes the system is working as designed. He mentioned that the pump issues at the retention/detention area can easily be resolved.

Commissioner Bonfiglio stated he would like to setup a workshop before the June or July meeting so we can discuss this before the hurricane season. He would like the Town Engineer to give us recommendations at the workshop, and have town residents give the Commission input on the problems. He stated that during a major rain event, the water on Ridge Blvd lasts at least one day.

Public comment: Mark Hanna, 6400 North Ocean Blvd, stated he believes some of the comments that Commissioner Bonfiglio made were disingenuous. He stated that when the initial study was done to create the retention/detention pond, Commissioner Bonfiglio was opposed to it. Commissioner Bonfiglio countered that he was opposed to the use of the retention/detention pond, and wanted injection wells at that point. Mr. Hanna stated that a lot has already been done in Town regarding drainage, and in his opinion, we can not address every drainage issue that comes up.

Terry Brown, Harbour Drive South, stated that he attended a recent Planning & Zoning Commission meeting regarding the replatting on Thompson Street, and an issue came up regarding the requirement of retaining water on the property. He stated that Planning Commission Member Mark Marsh told the audience at that meeting that the requirement was to retain 2" of water on the property, but the Town Code states 1" is required. Mr. Brown suggested changing Section 67-156 of the Town Code from 1" to 2" rainfall runoff requirement, which would help with the situation.

Don McGruder, 9 Ridge Blvd, has been following the water activity in the retention/detention area for the past week, and submitted a book of pictures and tides timeline to the Commission. He noted the difference between retention and detention areas. He also mentioned that on April 15th we had a major rain event, and the water in the retention/detention pond filled up all the way up behind his house and Commissioner Bonfiglio's house which is by A1A, and then was gone within 72 hours according to the State detention area requirement. However, on the Midlane Road side, water was pooling in two areas ahead of the drain that has now been there for 177 hours. On April 18th, the water was clear which means it came from the rain, but was in an area that did not drain. 177 hours later, water is still there and covered with algae. He stated the valve is not working because if you go down there during high tide, the drain area is always full. He went back down during low tide, the valve was open and the water was gone. If the valve is working to let the water out, how is it not working to keep the water from coming up into the pond. He stated the pumps are running during the day during high tide, which is not supposed to happen. The water we get from the drain area is not coming in from the intercoastal and backing up; it is pumped in from Thompson or somewhere like that. He stated he assumes the rising tide is pushing on the aquifer, which fills up Thompson and then flows down to his area. He also stated there is no way that the system is filtering out the pollutants that it is supposed to be. He stated he agrees with Commissioner Bonfiglio that we need to hire an outside engineering firm to look at the problems with the retention/detention area.

Joe Belmonte, 5600 North Ocean Blvd, Ocean Ridge Yacht Club, stated he was a Marine Engineer and stated we need to get a maintenance system in place if it's not already in place, and 99-100% of our problems are due to lack of maintenance. We need to get the pumps running correctly before we hire an engineering firm to do a study. If the land is sinking in that area, then we need to see what the level of the property is.

Ken Kaleel, 86 Island Drive South, stated the drainage problems we are experiencing now are minor compared to the issues we were dealing with in the late 1990's. Back then, the water that was rising on Tropical Drive rose over car level. We need to look at what we have done over the years. The Town Engineers have solved drainage problems in the past and have proven their worth, but some things may need tweaking or fill put in. He stated climate change is beyond our control but it warrants a discussion. We would like us to inquire with our Town Engineers on how much it would cost to update the flood plan and have them give us some advice as to how to proceed, and then hold a workshop to discuss the real issues.

Commissioner Bonfiglio stated he would like staff to put together a survey of what they view as the problems and have workshop on it, address the short-term issues such as fixing the pump, and place an item for discussion on the agenda for the June or July meeting.

Mayor Pugh stated he would like the Town Engineer to develop a list of suggestions and submit a report for the June meeting, and then schedule a follow-up workshop if needed.

Commissioner Lucibella stated a workshop is definitely in order but it would be more productive to have a workshop if the Commission comes in with some sort of agenda and plan rather than to ask what the problems are in Town. People will be able to respond better to suggestions.

It was the consensus of the Commission to ask the Town Engineer to review the current flood control study, come up with a list of current issues that the Town has regarding drainage and bring it to the June meeting for discussion.

Town Manager Titcomb stated that the pumps that were referenced during the meeting are currently under maintenance and are running more often than not, as there is a transducer issue.

Commissioner Coz stated he would like the Town Engineer to look at the booklet submitted by Don McGruder while she is reviewing the flood control study, and also visit the site to see what the current issues are.

Public comment: Don McGruder, 9 Ridge Blvd, asked if we have any mechanisms in place to see when the pumps come on, and if we can find out the amount of water that is pumped in when service comes on. Town Manager Titcomb stated we do have the technical specifications, and noted that the pumps are sequenced to turn on in a series. Commissioner Lucibella asked if we maintain a log of use hours, and Town Manager Titcomb stated we do.

Mr. McGruder asked if there is one well, or a holding tank for each pump, and Town Manager Titcomb responded that there are four tubes (two 40's and two 100's), each their own sump pump essentially but they all draw from the same areas, which are sequenced so you don't get burnout of pumps and over or under-pumping. The maintenance issues going on now have to do with cavitation, as the sonar that kicks them on an off is kicking them on when no water is present.

Commissioner Coz stated the Town Engineer should look at the logs while doing her review.

11. **Discuss Town Commission Meeting Dates for July and September 2016 and January 2017 Due to Upcoming Holidays** By: Tracey Stevens, Town Clerk

Town Manager Titcomb explained that the upcoming July 4th, September 5th, and January 2nd Town Commission meeting dates fall on federal holidays, so the Town Commission may wish to change those meeting dates. In the past, the Commission has moved the meeting to the following Monday. However, staff has no preference or recommendation.

Town Manager Titcomb asked if we could make it the default to always schedule on the following Monday, and Mayor Pugh stated he would like this to always come before the Commission for a decision in case a Commissioner has scheduled a vacation or can't make it to the meeting on the following Monday for another reason. The Commission agreed.

Commissioner Bonfiglio moved to move the July 4th, September 5th, and January 2nd meeting dates to the following Monday after each holiday; seconded by Commissioner Aaskov. Motion carried 5-0.

12. **Authorize the Town Manager to Expend Funds Not to Exceed $1,000 to Reimburse Dr. Weege for the Town Hall Koi Pond Repairs & Maintenance** By: Jamie Titcomb, Town Manager

Commissioner Lucibella moved to authorize the Town Manager to reimburse Dr. Weege for the cost of infrastructure repairs, UV lights and filters not to exceed $1,000; seconded by Commissioner Bonfiglio.

Mayor Pugh asked if the Town will be taking over the maintenance of the koi pond, and Town Manager Titcomb responded that it is our intent to be the primary responsible party to make sure the pond is

maintained. We have heard from people who are interested in continuing to make donations and we can certainly accept donations and earmark the money for that purpose. He noted that we do have a contract with Southern Pond out of Boca Raton to maintain the pond, so he recommends the Town be the responsible party for the maintenance.

Commissioner Bonfiglio moved to authorize the Town Manager to expend up to $250 per month for monthly maintenance of the koi pond; seconded by Commissioner Lucibella.

Public comment: Betty Bingham inquired about how much money is left in the McGinty fund that is earmarked for beautification of the Town. Town Manager Titcomb responded that he believes the funds in the McGinty account are earmarked for infrastructure improvements, and maintenance of the pond would not really fall under that category. Commissioner Bonfiglio responded that he believes the Town drained the McGinty fund. Town Manager Titcomb will do some research on that and report to the Commission.

Stella Kolb asked if we no longer need donations for the koi pond. She stated the Garden Club sets aside $300 per year for the koi pond, but if the Town takes it over as its own entity, then they would not need to do that. Town Manager Titcomb stated the Town is taking over the pond, but would still encourage donations.

Motion carried 5-0.

RESOLUTIONS
None Scheduled.

FIRST READING OF ORDINANCES
None Scheduled.

SECOND READING AND ADOPTION OF ORDINANCES
None Scheduled.

TOWN COMMISSION ITEMS
None Scheduled.

Meeting Adjourned at 7:47 p.m.

Minutes adopted by the Town Commission on June 6, 2016.

_____
Mayor Pugh

ATTEST:

_____
Tracey L. Stevens, CMC, Town Clerk

Town of Ocean Ridge

Memorandum

Date: June 1 2016

To: Honorable Mayor and Commissioners

From: Jamie Titcomb, Town Manager

Re: Town Manager Report – Regular Town Commission Meeting

Midlane Road Closure

In order to pursue a permanent closure of Midlane Road the Town will need to apply to Palm Beach County Engineering/Roadway Division for Woolbright Right of Way (ROW) modifications. Our engineers will need to quote, design and engineer curbing, striping, berm and landscaping configurations for the excavated roadway area to be closed permanently; review the Ridge Lane median footprint and landscaping (currently not FDOT compliant); and submit a MOTP (traffic management plan) to address any permanent closure for traffic flows, evacuations and emergencies. Staff is in process of removing the temporary closure stakes, but plan to leave "Local Only" signage in place. Other configurations are also being considered.

Ocean Avenue Tree Assessment Plan

We received the assessment report from our Certified Arborist and a $3,865 proposal to remove critically damaged trees along Ocean Avenue working with impacted/adjacent homeowners. Commencement of work is pending identification of replacement plantings and communications with property owners.

Woolbright Detention Area

We toured the Woolbright Road Detention & Natural Hammock Area with Palm Beach County ERM staff to assess plantings, functionality and condition. Minor recommendations were made by ERM. Engenuity (Town Engineers) reshot elevations (recording very minor variances) and assessed other components of the system. Updates are being present by the Town Engineer at the June Town Commission meeting.

PBA Contract Reopener Meeting

After town staff met with representatives of PBA for reopener talks on wage remunerations and merit based evaluation systems, the PBA countered our initial proposal with a scaled merit system chart percentages. We are reviewing the proposed scale system and preparing to meet with Town Commissioners individually to discuss the proposal parameters. A "Shade" session may be scheduled to set final numbers.

Federal Issues

I traveled to Washington D.C. May 24-25th for FLC's FAST Advocacy Trip. We had opportunity to meet with White House staff, National League of Cities staff and many members of our Congressional Delegation and staffs for focused municipal issues advocacy. Future town priorities may be impacted.

Town Manager Vacation Notice

The week of Saturday, June 25th through Monday, July 4th the Town Manager will be Out of Office and area on Vacation Leave. I will name an acting Town Manager point of contact in my absence.

Best Regards,

Jamie Titcomb

Town Manager

Agenda: June 6, 2016
Memo: Item #6

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of Police Chief

Subject: 1. **Monthly Activity Report (April 2016)**
2. **Monthly Boynton Beach Fire/EMS Activity Report**

Mayor and Town Commissioners:

Attached you will find the April Monthly Police Activity Report; including the Boynton Beach Fire/EMS Activity Report. All of these reports are on the Town's website under Police Department/Monthly Reports.

Attached are two Citizen Commendations and one Departmental Commendation to Officers for your review.

As always, I will be happy to answer any questions you may have, either prior to, or at the meeting.

Board.

Ocean Ridge Police Department
Inter-Office Memo

To: Officer Richard Ermeri

From: Hal C. Hutchins, Chief of Police

Date: May 6, 2016

Subject: **Commendation**

On April 12, 2016 at 4:20 am, while conducting patrol activities you observed a suspicious vehicle operating on the south streets of the Town. Your observations lead you to believe the subject was either about to commit a crime or had committed a crime. You followed the vehicle and attempted a traffic stop. After the stop was unsuccessful you turned the information over to the Boynton Beach Police Department after the vehicle fled over the Woolbright Rd. Bridge into the City of Boynton Beach. Though the vehicle fled you attempted to keep it in view, ultimately following it back into the Town of Ocean Ridge where you were able to effect a lawful traffic stop.

As a result of the traffic stop you were able to recover the vehicle, which had been stolen by the suspect driver as well as a quantity of drugs and property of others in the driver's possession. Due to the hour of the day and the manner of driving and areas covered by the suspect, it is easily assumed the suspect was in the Town to commit additional crimes.

Based upon your tenacity, caring, and dedication to duty you effectively apprehended a subject responsible for a small wave of crime in the southern section of Palm Beach County, and in all likelihood prevented the commission of crimes within the Town of Ocean Ridge.

I hereby commend you for your dedication, and actions in this event. Your dedication, attention to detail, recognition of the suspicious actions of the suspect, and the immediate response, have removed a criminal from the streets of the Town. Your actions have served to make the community a safer and more enjoyable place to reside and visit.

Chief Hal C. Hutchins, Jr.

Robert Sloat, Ph.D.
6550 North Boulevard #7
Ocean Ridge, Florida 33435-5231

May 6, 2016

Chief Hal C. Hutchins
Ocean Ridge Police Department
6450 North Ocean Boulevard
Ocean Ridge, Florida 33435

Dear Chief Hutchins,

As a long term resident of Ocean Ridge, I would sincerely like to thank you for suggesting that I visit with Lieutenant Richard Jones. I met with him yesterday and found him to be most accommodating and very patient with me in helping deal with my issues. He is, in my opinion, an individual who serves as an excellent representative of our outstanding police department. I am most appreciative of the services he provided for me and that the work that you, personally, have been doing to maintain the safety and dignity of our community.

Thanking you again, I remain...

Yours truly,

RECEIVED
MAY 06 2016
BY:

Robert Sloat, Ph.D
heronhymn@aol.com
561-364-8200

Cc: Lt. Jones

VanCamp File Copy

Hal Hutchins

From: Hal Hutchins
Sent: Monday, May 23, 2016 5:16 PM
To: Jeffrey Van Camp
Cc: swohlfiel@oceanridgeflorida.com; fstang@oceanridgeflorida.com
Subject: Commendation

On Friday May 20. 2016 I received a telephone call from the resident of 37 Harbour Dr. North. She wished to commend you for your demeanor, understanding, and how you handled a code complaint , which turned out to be unfounded, at her residence.

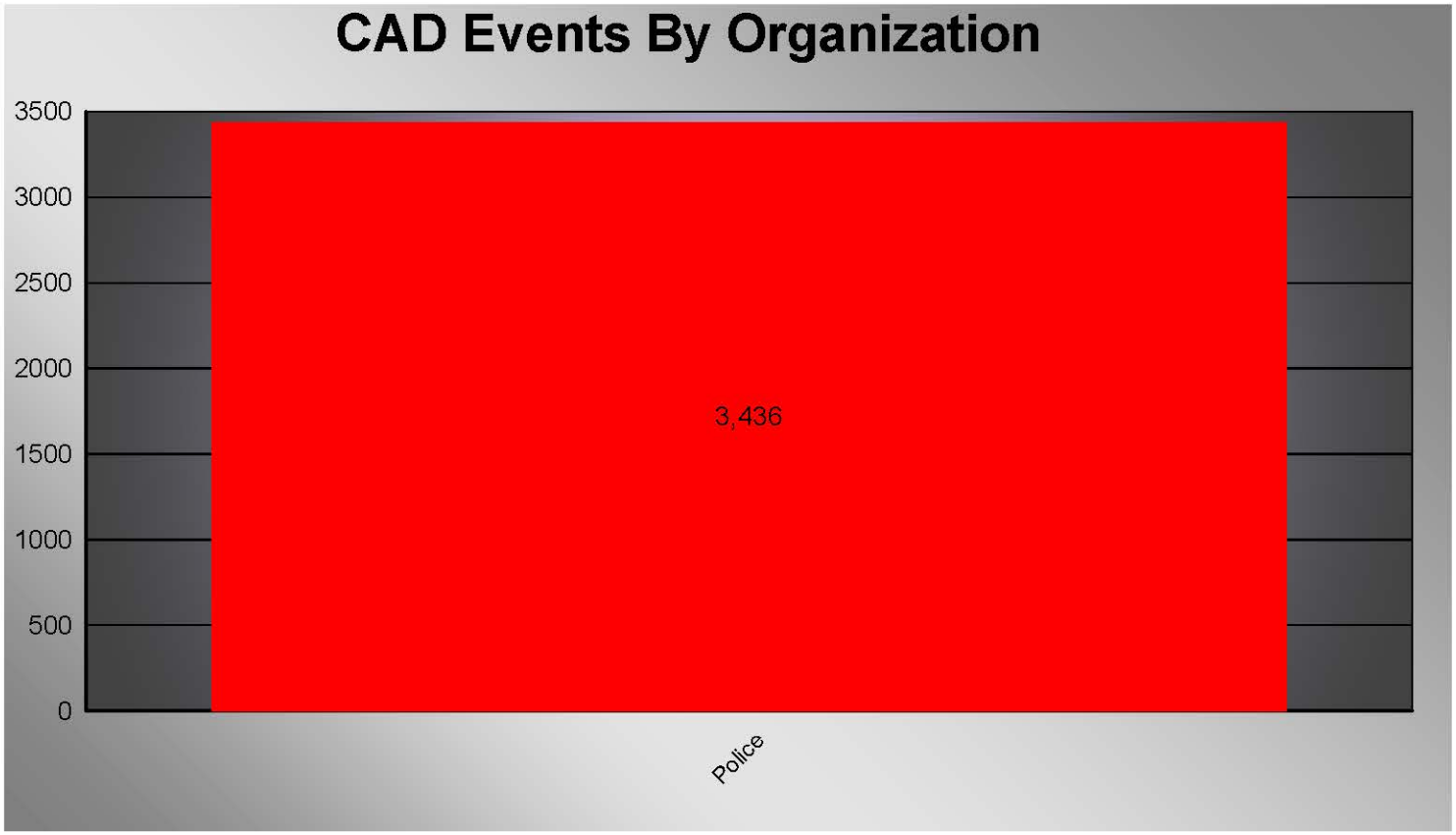
It is with great pleasure that I get to take these types of telephone calls. Thanks for giving me that opportunity and keep up the good work.

Hal C. Hutchins, Chief of Police
Ocean Ridge Police Department
6450 North Ocean Blvd.
Ocean Ridge, Florida 33435
Tel: (561) 732-8331
Fax:(561) 732-8676

e-mail: hhutchins@oceanridgeflorida.com

DISCLAIMER: This communication is confidential and may be legally privileged. If you are not the intended recipient, please do not read or disclose to others, (ii) please notify the sender by reply mail, and (iii) please delete this communication from your system. Failure to follow this process may be unlawful. Thank you for your cooperation.

PLEASE NOTE: Florida has a very broad public records law. Most written communications to or from the Town of Ocean Ridge officials and employees regarding public business are public records available to the public and media upon request. Your e-mail communications may be subject to public disclosure. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The views expressed in this message may not necessarily reflect those of the Town of Ocean Ridge. If you have received this message in error, please notify us immediately by replying to this message, and please delete it from your computer. Thank you.

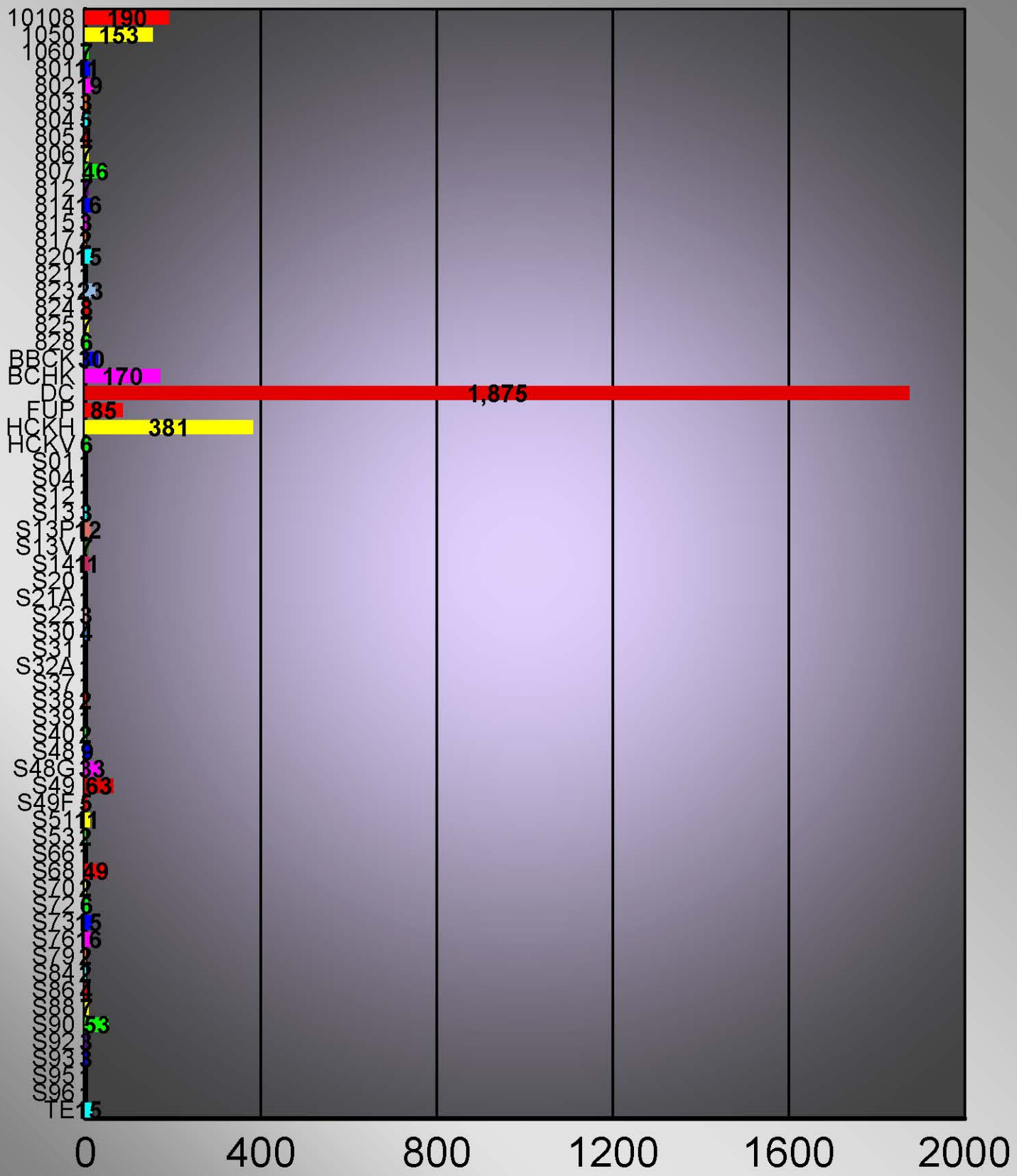


05/08/2016

CAD Calls For Service By Organization

Police	**3436**

CAD Events By Type

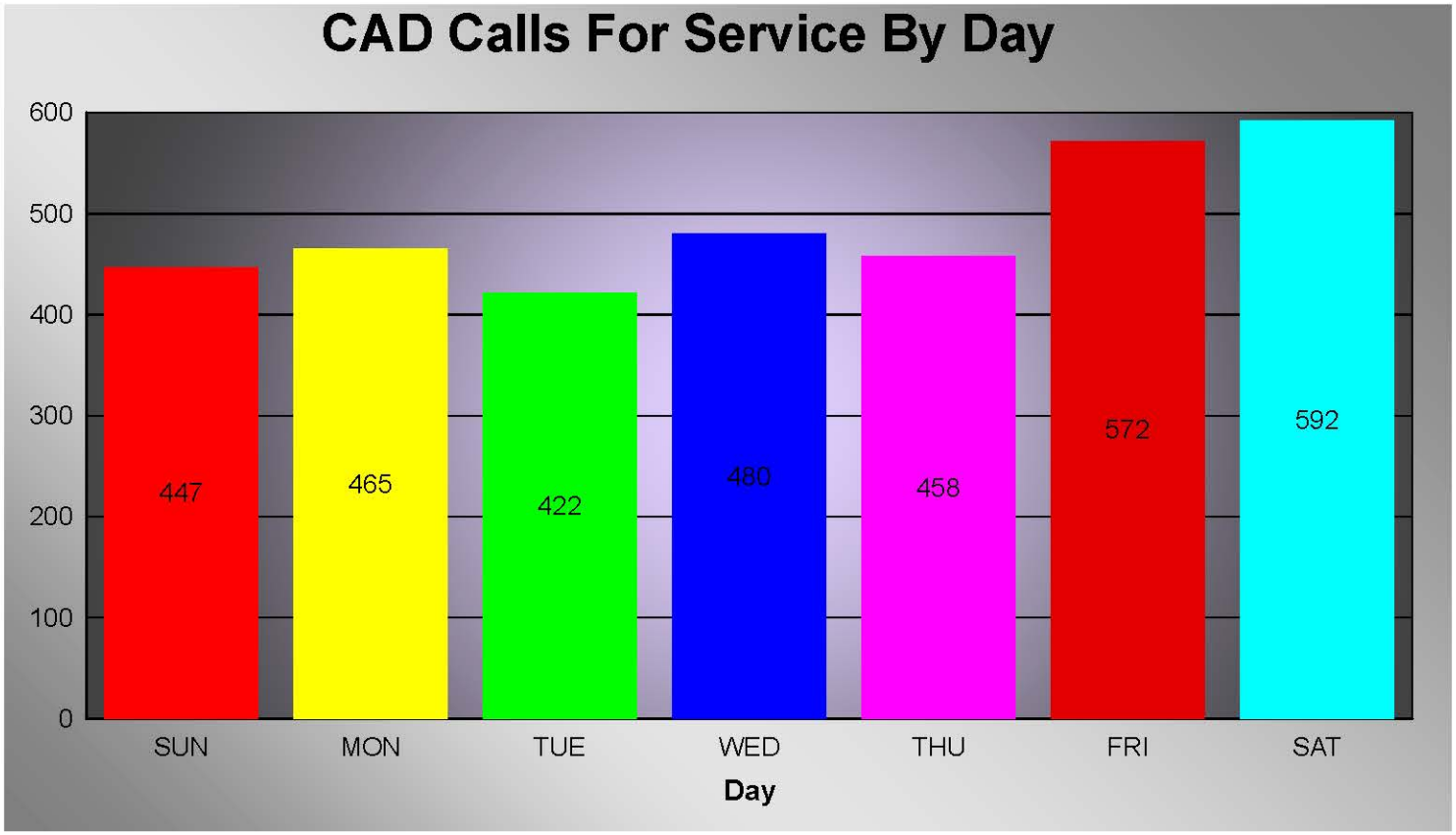


CAD Calls For Service By Type

Department	Signal	Description	Number of Calls
POLICE	**10108**	ON FOOT W/ PORTABLE	**190**
POLICE	**1050**	TRAFFIC STOP	**153**
POLICE	**1060**	ASSIST TO MOTORIST	**7**
POLICE	**801**	VTC PERMITS (BUILDING)	**11**
POLICE	**802**	VTC T.H. REGISTRATION	**19**
POLICE	**803**	VTC OVERGROWN LOT	**3**
POLICE	**804**	VTC SIGNS (ALL)	**5**
POLICE	**805**	VTC SOLICIT W/O PERMIT (DOOR TO DOC	**4**
POLICE	**806**	VTC WORKING WHEN NOT PERMITTED	**7**
POLICE	**807**	VTC TRASH/GARBAGE	**46**
POLICE	**812**	VTC TRUCKS/COMMERCIAL VEHICLES	**7**
POLICE	**814**	VTC OVERNIGHT PARKING ON STREET	**16**
POLICE	**815**	VTC PARKING ON VACANT LOT	**3**
POLICE	**817**	VTC RENTAL REGISTRATION 30-157	**2**
POLICE	**820**	VTC ANIMALS ON BEACH	**15**
POLICE	**821**	VTC DOGS AT LARGE	**1**
POLICE	**823**	VTC CONTRUCTION SITE	**23**
POLICE	**824**	VTC ALL OTHER	**8**
POLICE	**825**	VTC WATER VIOLATION	**7**
POLICE	**828**	VTC TURTLE LIGHTS	**6**
POLICE	**BBCK**	BRINY BREEZES BUILDING CHECK	**30**
POLICE	**BCHK**	BEACH PATROL	**170**
POLICE	**DC**	DISTRICT CHECK	**1875**
POLICE	**FUP**	FOLLOW-UP	**85**
POLICE	**HCKH**	HOUSE CHECK HAND	**381**
POLICE	**HCKV**	HOUSE CHECK VISUAL	**6**
POLICE	**S01**	DRUNK DRIVER	**1**
POLICE	**S04**	AUTO ACCIDENT	**1**
POLICE	**S12**	RECKLESS DRIVER	**1**
POLICE	**S13**	SUSPICIOUS INCIDENT	**3**
POLICE	**S13P**	SUSPICIOUS PERSON	**12**
POLICE	**S13V**	SUSPICIOUS VEHICLE	**7**
POLICE	**S14**	INFORMATION	**11**
POLICE	**S20**	MENTALLY ILL PERSON	**1**
POLICE	**S21A**	BURGLARY ATTEMPT	**1**
POLICE	**S22**	DISTURBANCE	**3**
POLICE	**S30**	THEFT	**4**
POLICE	**S31**	BATTERY	**1**
POLICE	**S32A**	SUICIDE ATTEMPT	**1**
POLICE	**S37**	JUVENILE TROUBLE	**1**
POLICE	**S38**	DOMESTIC	**2**
POLICE	**S39**	NEIGHBOR TROUBLE	**1**
POLICE	**S40**	CRIMINAL MISCHIEF	**2**

CAD Calls For Service By Type

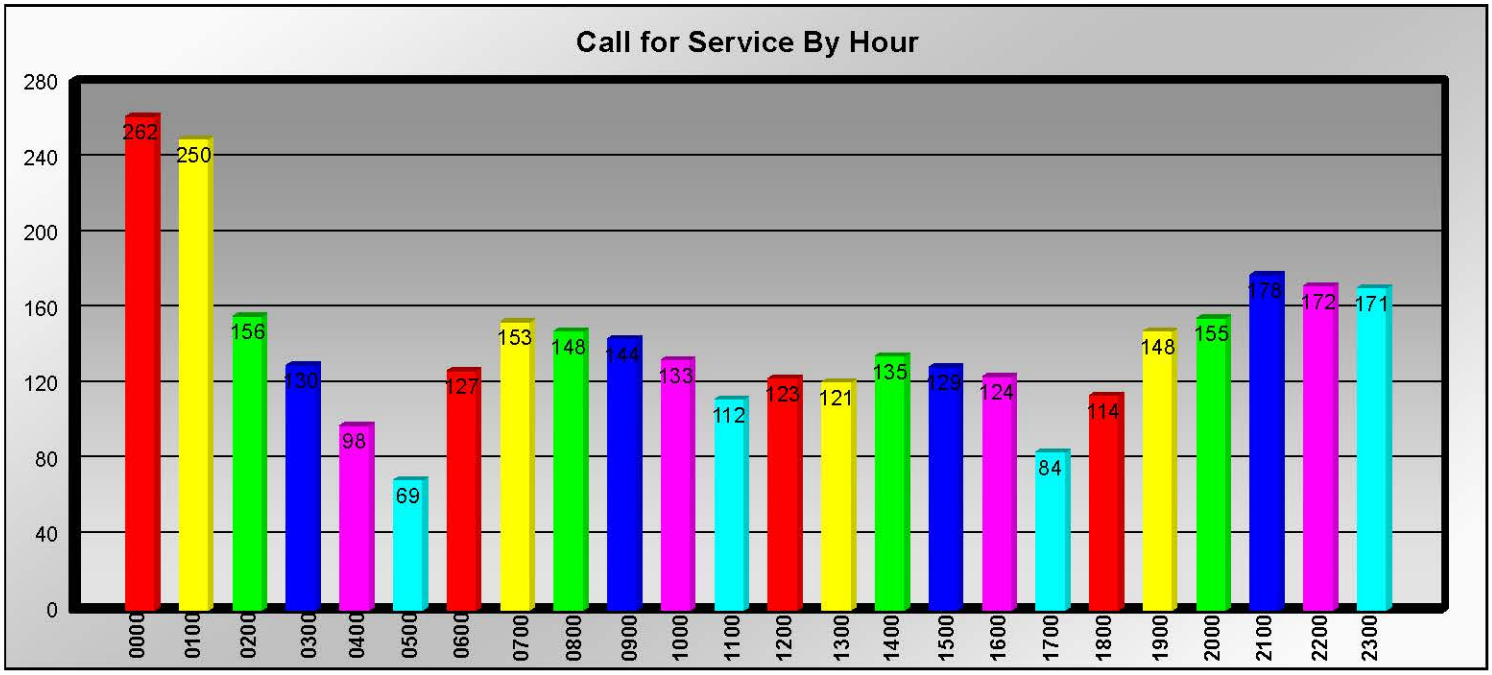
Department	Signal	Description	Number of Calls
POLICE	**S48**	OPEN DOOR	**9**
POLICE	**S48G**	OPEN GARAGE DOOR	**33**
POLICE	**S49**	ALARM	**63**
POLICE	**S49F**	FIRE ALARM	**5**
POLICE	**S51**	TRESPASS	**11**
POLICE	**S53**	EMBEZZLEMENT/FRAUD	**2**
POLICE	**S66**	CIVIL MATTER	**1**
POLICE	**S68**	POLICE SERVICE CALL	**49**
POLICE	**S70**	ANIMAL COMPLAINT	**2**
POLICE	**S72**	LOST/FOUND PROPERTY	**6**
POLICE	**S73**	MEDICAL CALL	**15**
POLICE	**S76**	ASSIST OTHER DEPARTMENT	**16**
POLICE	**S79**	911 PRANK/FALSE/ACCID CALL	**2**
POLICE	**S84**	WELFARE CHECK	**2**
POLICE	**S86**	LOUD NOISE/MUSIC	**4**
POLICE	**S88**	FLORIDA POWER LIGHT ASSIST	**7**
POLICE	**S90**	ILLEGAL PARKING	**53**
POLICE	**S92**	TRAFFIC LIGHT PROBLEMS	**3**
POLICE	**S93**	STREET OR TRAFFIC SIGNS	**3**
POLICE	**S95**	TRAFFIC INCIDENT	**1**
POLICE	**S96**	PROPERTY DAMAGE	**1**
POLICE	**TE**	TRAFFIC ENFORCEMENT	**15**



05/08/2016

CAD Calls For Service By Day

SUN	447
MON	465
TUE	422
WED	480
THU	458
FRI	572
SAT	592



05/08/2016

CAD Calls For Service By Hour SQL

Hour: 0000	Number of Calls: 262
Hour: 0100	Number of Calls: 250
Hour: 0200	Number of Calls: 156
Hour: 0300	Number of Calls: 130
Hour: 0400	Number of Calls: 98
Hour: 0500	Number of Calls: 69
Hour: 0600	Number of Calls: 127
Hour: 0700	Number of Calls: 153
Hour: 0800	Number of Calls: 148
Hour: 0900	Number of Calls: 144
Hour: 1000	Number of Calls: 133
Hour: 1100	Number of Calls: 112
Hour: 1200	Number of Calls: 123
Hour: 1300	Number of Calls: 121
Hour: 1400	Number of Calls: 135

CAD Calls For Service By Hour SQL

Hour:	Number of Calls:
1500	129
1600	124
1700	84
1800	114
1900	148
2000	155
2100	178
2200	172
2300	171

ORPD Other Activity:					
Type	Total	Days- Sgt Kurz	Days- Sgt. Stang	Nights-Sgt. Roy	Nights-Sgt. Hallahan
Traffic					
Citations	95	28	62	4	1
Written Warnings	83	14	17	46	6
Parking Tickets	41	8	20	3	10
Arrests:					
S19 Felony	1	0	0	1	0
S18 Misdemeanor	4	1	2	1	0
Telephone Calls Handled by Dispatch:					
April 2016		Year to Date			
9-1-1	53	204			
Incoming/Non-Emergency	1015	2853			
Outgoing/Non-Emergency	702	1868			
PBX (Internal Town Hall)	401	1042			
Total:	2171	5967			
Walk-Ins Handled by Dispatch:					
All	278	796			
After Business Hours	172	427			
Top 5 Services Provided:					
Visitors/Information -	138				
Issue Keys** -	57				
Alarms -	30				
Crime -	18				
Vendors -	16				
** Turtle Season/ATV key					

Town of Briny Breezes
April 2016

Type	Total	Days- Sgt. Kurz	Days- Sgt. Stang	Nights- Sgt. Roy	Nights-Sgt. Hallahan
13P - Suspicious Person	1			1	
13V - Suspicious Vehicle	1			1	
14 - Information	3	2		1	
30 - Theft	2	1			1
51 - Trespass	2	1		1	
68 - Police Service	1	1			
73 - Medical Call	5		1	1	3
76 - Assist Other Department	1	1			
84 - Welfare Check	2		1	1	
88 - FPL Assist	3			2	1
89 - Assist Motorist	1			1	
90 - Illegal Parking	11	4	4		3
10-108 Foot Patrol	0				
TC- Traffic Control	0				
BCHK - Beach Patrol	0				
BBCK Briny Business Checks	30			15	15
FUP - Follow Up	3	2	1		
Total Calls for Service	66	12	7	24	23
DC - Districk Checks	280				
Total Calls w/ DC's	346				
OTHER ACTIVITY					
Traffic					
Citations	3	2	1	0	0
Written Warnings	2	0	0	2	0
Parking Tickets	9	5	3	0	1

		Patrol Vehicle Mileage			Engine Idle Hours	Engine Miles **	Total Wear Miles			Replace *	
Unit	Veh Year	Start	End	Total				Repairs/ Month	Repairs/ FYTD		
561	2014	22069	22880	811	199	6567	29447	0.00	439.85	FY2017/18	
562	2013	58858	60943	2085	7570	249810	310753	0.00	472.40	FY2016/17	
563	2016	843	2710	1867	241	7953	10663	0.00	0.00	FY2018/19	
564	2014	30100	30593	493	3320	109560	140153	0.00	160.00	FY2017/18	
565	2011	90054	91417	1363	7472	246576	337993	0.00	1,524.69	FY2014/15	
566	2011	90286	91773	1487	7996	263868	355641	75.00	235.00	FY2014/15	
567	2008	89059	90345	1286	349	11517	101862	0.00	0.00	FY2015/16	
Polaris-ATV	2014	2646	2766	120	418	13794	16560	556.20	817.50	FY2017/18	
Honda - ATV	2016	194	266	72	34	1122	1388	0.00	247.40	FY2018/19	
			Totals:	**9584**				**$631.20**	**$3,896.84**		
Unit	**Driver**	**Driver**	**Driver**								
561	515						* **"Replace":** Since 2010, each new vehicle				
562	502	526					purchased for Patrol use has come with an				
563	509	522					extended 5-year Warranty. As such, the "life"				
564	518	528					of these vehicles can be extended to 4 years;				
565	520	534					as any major repair would be covered.				
566	444	476	530	537			** **"Engine Miles":** Per Automotive Industry Standards,				
567	513						idle time causes engine wear equivalent to being driven.				
							Per Ford, that equivalent is 33 miles per hour; which is				
Rev 01/01/15							reflected in this report.				

		Patrol Vehicle Mileage			Engine Hours	Engine Miles	Wear Miles	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
Unit	**Veh Year**	**Start**	**End**	**Total**								
561	2014							New				Due
562	2013										Due	
563	2016									New		
564	2014							New				Due
565	2011								Due			
566	2011								Due			
567	2008									Due		
Polaris-ATV	2014							New				
Honda - ATV	2016									New		
			Totals:	**0**								
								* **"Replace":** Since 2010, each new vehicle				
								purchased for Patrol use has come with an				
								extended 5-year Warranty. As such, the "life"				
								of these vehicles can be extended to 4 years;				
								as any major repair would be covered.				
								** **"Engine Miles":** Per Automotive Industry Standards,				
								idle time causes engine wear equivalent to being driven.				
								Per Ford, that equivalent is 33 miles per hour; which is				
								reflected in this report.				
Rev 01/01/16												

2018/ 2019	2019/ 2020
	Due

Boynton Beach Fire Rescue

OR Average Elapsed Time by District/Inc. Type

Alarm Date Between {04/01/2016} And {04/30/2016} and District In "5 ","6 ","6H "

5

Incident	Alarm Date & Time	Arrival Date & Time	Stn	Shift	Elapsed Time
	Disp. Rcvd Date & Time	Address			
320 Emergency medical service, other					
16-003667	04/01/2016 01:24:56	04/01/2016 01:31:00	4	A	00:09:00
	04/01/2016 01:22:00	EAGLE DR /E			
16-004554	04/22/2016 23:52:57	04/23/2016 00:02:26	4	B	00:12:14
	04/22/2016 23:50:12	CEDAR DR			
16-004590	04/23/2016 22:06:09	04/23/2016 22:11:47	4	C	00:07:10
	04/23/2016 22:04:37	N OCEAN BLVD			
16-004647	04/25/2016 17:43:11	04/25/2016 17:53:59	4	B	00:15:12
	04/25/2016 17:38:47	N OCEAN BLVD /103			
16-004823	04/30/2016 00:08:51	04/30/2016 00:16:25	4	C	00:09:54
	04/30/2016 00:06:31	NORTH IBIS DR /S			
		Average Elapsed Time for District/Incident Type			**10.70**
321 EMS call, excluding vehicle accident with injury					
16-004592	04/24/2016 00:12:20	04/24/2016 00:17:45	4	C	00:09:49
	04/24/2016 00:07:56	N OCEAN BLVD /209			
16-004620	04/24/2016 17:55:20	04/24/2016 18:00:48	4	A	00:07:26
	04/24/2016 17:53:22	OCEANVIEW DR /4			
16-004670	04/26/2016 12:05:18	04/26/2016 12:10:49	4	C	00:06:35
	04/26/2016 12:04:14	FAYETTE DR			
16-004689	04/27/2016 03:05:00	04/27/2016 03:13:02	4	C	00:09:41
	04/27/2016 03:03:21	CEDAR DR			
16-004726	04/28/2016 02:46:32	04/28/2016 02:51:31	4	A	00:06:37
	04/28/2016 02:44:54	TROPICAL DR /4			
		Average Elapsed Time for District/Incident Type			**8.03**
440 Electrical wiring/equipment problem, Other					
16-003665	04/01/2016 00:17:09	04/01/2016 00:21:19	4	A	00:05:48
	04/01/2016 00:15:31	N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**5.80**
553 Public service					
16-003864	04/05/2016 11:32:04	04/05/2016 11:39:34	4	C	00:10:53
	04/05/2016 11:28:41	MALLARD DR			
		Average Elapsed Time for District/Incident Type			**10.88**
600 Good intent call, Other					
16-004280	04/15/2016 20:14:06	04/15/2016 20:17:58	4	A	00:06:41
	04/15/2016 20:11:17	OSPREY DR			

Boynton Beach Fire Rescue

OR Average Elapsed Time by District/Inc. Type

Alarm Date Between {04/01/2016} And {04/30/2016} and District In "5 ","6 ","6H "

5

Incident	Alarm Date & Time / Disp. Rcvd Date & Time	Arrival Date & Time / Address	Stn	Shift	Elapsed Time
600 Good intent call, Other					
16-004467	04/20/2016 16:23:16	04/20/2016 16:27:12	4	C	00:08:36
	04/20/2016 16:18:36	E WOOLBRIGHT RD & N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**7.64**

Overall Average Elapsed Time for District in Decimal Minutes 8.97

6

Incident	Alarm Date & Time / Disp. Rcvd Date & Time	Arrival Date & Time / Address	Stn	Shift	Elapsed Time
320 Emergency medical service, other					
16-004044	04/09/2016 18:11:53	04/09/2016 18:12:40	1	A	00:02:03
	04/09/2016 18:10:37	N OCEAN BLVD			
16-004524	04/22/2016 06:19:12	04/22/2016 06:26:30	4	A	00:10:15
	04/22/2016 06:16:15	N OCEAN BLVD /N3			
16-004599	04/24/2016 08:38:12	04/24/2016 08:43:07	1	A	00:06:47
	04/24/2016 08:36:20	COCONUT LN			
16-004701	04/27/2016 13:11:05	04/27/2016 13:17:51	3	A	00:09:36
	04/27/2016 13:08:15	N OCEAN BLVD /305			
16-004728	04/28/2016 05:12:30	04/28/2016 05:19:17	1	A	00:08:48
	04/28/2016 05:10:29	COCONUT LN			
		Average Elapsed Time for District/Incident Type			**7.50**
321 EMS call, excluding vehicle accident with injury					
16-003998	04/08/2016 13:11:56	04/08/2016 13:17:29	4	C	00:07:20
	04/08/2016 13:10:09	N OCEAN BLVD			
16-004132	04/12/2016 04:25:12	04/12/2016 04:31:02	1	C	00:07:22
	04/12/2016 04:23:40	E OCEAN AVE & N OCEAN BLVD			
16-004133	04/12/2016 06:39:15	04/12/2016 06:46:24	1	C	00:08:05
	04/12/2016 06:38:19	N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**7.59**
323 Motor vehicle/pedestrian accident (MV Ped)					
16-004636	04/25/2016 08:07:31	04/25/2016 08:12:41	1	B	00:07:03
	04/25/2016 08:05:38	E OCEAN AVE & N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**7.05**

Boynton Beach Fire Rescue

OR Average Elapsed Time by District/Inc. Type

Alarm Date Between {04/01/2016} And {04/30/2016} and District In "5 ","6 ","6H "

6

Incident	Alarm Date & Time / Disp. Rcvd Date & Time	Arrival Date & Time / Address	Stn	Shift	Elapsed Time
611 Dispatched & cancelled en route					
16-004122	04/11/2016 20:26:59	04/11/2016 20:31:11	1	C	00:05:08
	04/11/2016 20:26:03	ISLAND DR S			
16-004817	04/29/2016 21:51:32	04/29/2016 21:51:32	1	C	00:02:26
	04/29/2016 21:49:06	N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**3.78**
735 Alarm system sounded due to malfunction					
16-003737	04/02/2016 13:03:34	04/02/2016 13:11:47	4	C	00:12:21
	04/02/2016 12:59:26	N OCEAN BLVD			
		Average Elapsed Time for District/Incident Type			**12.35**

Overall Average Elapsed Time for District in Decimal Minutes 7.27

Total Incident Count: 26 **Overall Average Elapsed Time, Decimal Minutes: 8.19**

Boynton Beach Fire Rescue

Incident List by Street Address

Alarm Date Between {04/01/2016} And {04/30/2016} and District In "5 ","6 ","6H "

Incident-Exp#	Alm Date	Alm Time	Location	Incident Type
16-004689-000	04/27/2016	03:05:00	CEDAR DR	321 EMS call, excluding vehicle
16-004554-000	04/22/2016	23:52:57	CEDAR DR	320 Emergency medical service, o
16-004728-000	04/28/2016	05:12:30	COCONUT LN	320 Emergency medical service, o
16-004599-000	04/24/2016	08:38:12	COCONUT LN	320 Emergency medical service, o
16-003667-000	04/01/2016	01:24:56	EAGLE DR /E	320 Emergency medical service, o
16-004670-000	04/26/2016	12:05:18	FAYETTE DR	321 EMS call, excluding vehicle
16-004122-000	04/11/2016	20:26:59	ISLAND DR S	611 Dispatched & cancelled en ro
16-003864-000	04/05/2016	11:32:04	MALLARD DR	553 Public service
16-004590-000	04/23/2016	22:06:09	N OCEAN BLVD	320 Emergency medical service, o
16-003665-000	04/01/2016	00:17:09	N OCEAN BLVD	440 Electrical wiring/equipment
16-004647-000	04/25/2016	17:43:11	N OCEAN BLVD /103	320 Emergency medical service, o
16-004592-000	04/24/2016	00:12:20	N OCEAN BLVD /209	321 EMS call, excluding vehicle
16-003998-000	04/08/2016	13:11:56	N OCEAN BLVD	321 EMS call, excluding vehicle
16-004133-000	04/12/2016	06:39:15	N OCEAN BLVD	321 EMS call, excluding vehicle
16-004817-000	04/29/2016	21:51:32	N OCEAN BLVD	611 Dispatched & cancelled en ro
16-003737-000	04/02/2016	13:03:34	N OCEAN BLVD	735 Alarm system sounded due to
16-004524-000	04/22/2016	06:19:12	N OCEAN BLVD /N3	320 Emergency medical service, o
16-004701-000	04/27/2016	13:11:05	N OCEAN BLVD /305	320 Emergency medical service, o
16-004044-000	04/09/2016	18:11:53	N OCEAN BLVD	320 Emergency medical service, o
16-004823-000	04/30/2016	00:08:51	NORTH IBIS DR /S	320 Emergency medical service, o
16-004620-000	04/24/2016	17:55:20	OCEANVIEW DR /4	321 EMS call, excluding vehicle
16-004280-000	04/15/2016	20:14:06	OSPREY DR	600 Good intent call, Other
16-004726-000	04/28/2016	02:46:32	TROPICAL DR /4	321 EMS call, excluding vehicle
16-004132-000	04/12/2016	04:25:12	E OCEAN AVE & N OCEAN BLV	321 EMS call, excluding vehicle
16-004636-000	04/25/2016	08:07:31	E OCEAN AVE & N OCEAN BLV	323 Motor vehicle/pedestrian acc
16-004467-000	04/20/2016	16:23:16	E WOOLBRIGHT RD & N OCEAN	600 Good intent call, Other

Total Incident Count 26

Boynton Beach Fire Rescue

OR List Times by Unit

Alarm Date Between {04/01/2016} And {04/30/2016} and District In "5 ","6 ","6H "

Incident	Date	Response Code	Disp Notif Time	Unit Notif Time	Rollout Time	Arrival Time	Fire	EMS
L104 Ladder at Station 4								
16-003665	04/01/2016	1 Emergency	00:15:31	00:17:09	00:18:11	00:21:19		
16-003737	04/02/2016	1 Emergency	12:59:26	13:03:34	13:05:56	13:11:47		
16-003864	04/05/2016	1 Emergency	11:28:41	11:34:35	11:34:57	11:39:34		
16-004467	04/20/2016	1 Emergency	16:18:36	16:23:16	16:23:52	16:27:12		
16-004554	04/22/2016	1 Emergency	23:50:12	23:52:57	23:54:23	00:02:26		X
16-004592	04/24/2016	1 Emergency	00:07:56	00:12:20	00:14:02	00:17:45		X
16-004726	04/28/2016	C Cancelled	02:44:54	02:51:07	02:52:45	02:52:45		X
16-004817	04/29/2016	C Cancelled	21:49:06	21:51:32		: :		
Subtotal Responses:		**8**						
R101 Rescue at Station 1								
16-004701	04/27/2016	1 Emergency	13:08:15	13:11:05	13:11:45	13:17:51		X
Subtotal Responses:		**1**						
R104 Rescue at Station 4								
16-003667	04/01/2016	1 Emergency	01:22:00	01:24:56	01:25:47	01:31:00		X
16-003998	04/08/2016	1 Emergency	13:10:09	13:11:56	13:12:36	13:17:29		X
16-004280	04/15/2016	1 Emergency	20:11:17	20:14:06	20:15:07	20:17:58		
16-004524	04/22/2016	1 Emergency	06:16:15	06:19:12	06:20:17	06:26:30		X
16-004590	04/23/2016	1 Emergency	22:04:37	22:06:09	22:06:34	22:11:47		X
16-004620	04/24/2016	1 Emergency	17:53:22	17:55:20	17:56:09	18:00:48		X
16-004647	04/25/2016	1 Emergency	17:38:47	17:43:11	17:43:50	17:53:59		X
16-004670	04/26/2016	1 Emergency	12:04:14	12:05:18	12:07:26	12:10:49		X
16-004689	04/27/2016	1 Emergency	03:03:21	03:05:00	03:07:01	03:13:02		X
16-004726	04/28/2016	1 Emergency	02:44:54	02:46:32	02:47:49	02:51:31		X
16-004823	04/30/2016	1 Emergency	00:06:31	00:08:51	00:10:51	00:16:25		X
Subtotal Responses:		**11**						
TF101 Task Force Station 1								
16-004044	04/09/2016	C Cancelled	18:10:37	18:11:53	18:12:34	: :		X
16-004122	04/11/2016	C Cancelled	20:26:03	20:26:59	20:27:51	20:35:11		
16-004132	04/12/2016	1 Emergency	04:23:40	04:25:12	04:26:44	04:31:02		X
16-004133	04/12/2016	1 Emergency	06:38:19	06:39:15	06:40:08	06:46:24		X
16-004599	04/24/2016	1 Emergency	08:36:20	08:38:12	08:39:27	08:43:07		X
16-004636	04/25/2016	1 Emergency	08:05:38	08:07:31	08:08:48	08:12:41		X

Boynton Beach Fire Rescue

OR List Times by Unit

Alarm Date Between {04/01/2016} And {04/30/2016}
and District In "5 ","6 ","6H "

Incident	Date	Response Code	Disp Notif Time	Unit Notif Time	Rollout Time	Arrival Time	Fire	EMS
TF101 Task Force Station 1								
16-004728	04/28/2016	1 Emergency	05:10:29	05:12:30	05:13:40	05:19:17		X
16-004817	04/29/2016	C Cancelled	21:49:06	21:51:32	21:52:44	: :		

Subtotal Responses: 8

A Higher Standard of Excellence
engenuity group inc.
ENGINEERS • SURVEYORS • GIS MAPPERS

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West Palm Beach, FL 33409
TEL: 561-655-1151 FAX: 561-832-9390
E-Mail: info@engenuitygroup.com
Website: www.engenuitygroup.com

Date: **May 27, 2016**

To: **Mayor and Commissioners**

From: **Lisa Tropepe, PE**

Status Updates of the Drainage Improvements in Ocean Ridge

History

- In 1999, Hurricane Irene dumped about 17.5 inches of rainfall in Ocean Ridge. President Bill Clinton declared 18 Florida counties, including Palm Beach County, as disaster areas & released federal resources to aid in debris removal and emergency services. FEMA came in to assess the situation.
- In 2000, the Ocean Ridge Commissioners approved Engenuity Group, Inc. (EGI) to prepare a study to assess the flood prone areas within the Town. As a result, the ***Town of Ocean Ridge Flood Control Study*** was created.
- In 2004, plans were prepared for South Phase and Hudson Phase areas. The South Phase project treats water from a previously untreated 62-acre residential area in the southeast portion of the Town. Water quality is achieved by utilizing a 2.5-acre detention area on Town property.
- The Hudson Phase project provided a new stormwater system to treat water from a 1450 linear feet residential road called Hudson Avenue.
- In 2007, a certification of completion was made for the South Phase project which included the redesign of the detention area.

Current Facts

- In January of 2016, a total of approximately 11.3 inches of rain fell in Ocean Ridge. This was the wettest January since record keeping began in 1932 per South Florida Water Management District (SFWMD).
- EGI surveyed the detention area located at Woolbright Road and SR A1A. The grades didn't substantially deviate from the 2006 as-built survey. We observed a slight channel from the pump station to the catch basin. The differences do not appear to be substantial enough to regrade the detention area. The Hammock line is somewhat larger than the original area, but not considerable enough to cause standing water.

- Per SFWMD, the average global sea level has risen almost 3 inches between 1992 & 2015 on satellite measurements. This equates to less than 0.2 inches per year.
- The Town invited PBC-ERM to tour and assess the Woolbright Detention area. They have relaunched their state partnership water project grants programs for resources toward similar and are very supportive of our "Model" project here in Ocean Ridge. ERM staff provided minor suggestions from the tour, and regularly reference our model design to other entities with similar needs.

Ongoing Projects

- The Town, from time to time, proposes improvements to Spanish River Drive and other roads on the island. The Town monitors this area as the island continues to sink.

Moving Forward – Detention Area

- Consider regrading the slight channel in such a way as to not "short circuit" the flow of water. Proceed with caution with regrading as this has potential to ruin the wetland vegetation. This option will need to be investigated with SFWMD and Environmental Resources Management (ERM) departments for possible degradation to the wetland vegetation.
- Similar to regrading the channel, the Town may want to regrade to the Hammock line back to the original design area.
- Investigate hiring a Landscape Architect to evaluate the existing vegetation to compare to the original vegetation that was designed and permitted.
- There is an underdrain system in the detention area to increase the removal rate of the water. These pipes may need flushed out and/or repaired.

Moving Forward – In General

- The Town owns one mobile pump located at Town Hall. This pump needs to be inspected and regularly maintained to be used for emergency purposes.
- Investigate all red valves throughout the Town. Evaluate all existing valves for repair and maintenance and determine if future valves are needed.
- The FDOT detention areas on Ocean Avenue need to be investigated for possible red valve installation.
- The Town continues discussions with FDOT regarding areas along SR-A1A where there is standing water which lasts longer than other areas along SR-A1A.
- Consider exploring new stormwater mitigation systems in "town center" from Adams to Anna along A-1-A for future needs and residential community tie-ins.

TOWN OF OCEAN RIDGE, FLORIDA

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT THEREON

FISCAL YEAR ENDED SEPTEMBER 30, 2015

TOWN OF OCEAN RIDGE, FLORIDA
SEPTEMBER 30, 2015

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TOWN OF OCEAN RIDGE, FLORIDA
SEPTEMBER 30, 2015

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the Town Commission
Town of Ocean Ridge, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Ocean Ridge, Florida as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Ocean Ridge, 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 of 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.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Ocean Ridge, Florida as of September 30, 2015, 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 14 to the financial statements, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date – an Amendment of GASB No. 68*, during the fiscal year ended September 30, 2015. The net position of the governmental activities as of October 1, 2014 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 3 through 8, the budgetary comparison data on pages 55 and 56, the Schedule of Funding Progress - Other Postemployment Benefits on page 56, and pension schedules on pages 58 through 61 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2016, on our consideration of the Town of Ocean Ridge, 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 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 Ocean Ridge, Florida's internal control over financial reporting and compliance.

Nowlen, Holt & Miner, P.A.

West Palm Beach, Florida
May 3, 2016

Within this section of the Town of Ocean Ridge annual financial report, the Town's management provides a narrative discussion and analysis of the financial activities of the Town for the fiscal year ended September 30, 2015. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. The discussion focuses on the Town's primary government.

FINANCIAL HIGHLIGHTS

- The Town's net position increased as a result of this year's operations. The assets plus deferred outflows of resources of the Town of Ocean Ridge exceeded its liabilities at the close of the most recent fiscal year by $13,281,070 (net position) compared to last year when assets exceeded liabilities by $12,646,076 (restated for implementation of GASB 68). The net position at the end of 2015 included $2,332,279 in unrestricted net position.
- The government activities revenues were $5,954,924 at the close of fiscal year 2015.
- The Town's total expenses were $5,319,930 during the fiscal year 2015.
- Total expenditures were $5,581,529 during fiscal year 2015, of which the following projects were completed: $165,865 was expended to complete the Eleuthera Drive Paving and Drainage project; $5,909 was expended for the Hudson & Ocean Avenues Alleyway; $91,968 was expended on Inlet Cay and Sabal Island Bridges, with an additional $9,580 spent for Inlet Cay valley gutters repair; $7,995 spent on study engineering for Force Main exploration near Villas of Ocean Ridge; and $12,738 was spent on the repaving of Adams Road (a 50/50 split with a townhouse project developer on the road). Portions of these projects were funded through monies transferred from the General Fund.
- At the end of the 2015 fiscal year, the unassigned fund balance for the general fund was $2,858,728 or 73% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis (MD&A) introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business. The statement of net position includes all of the government's assets, deferred outflows of resources, and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The government-wide statements report the Town's net position and how it has changed. Net position, the difference between the Town's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, is one way to measure the Town's financial health or financial position. Over time, increases or decreases in the Town's net position are indicators of whether its financial health is improving or deteriorating. You will need to consider other

non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure in order to assess the overall health of the Town.

Fund Financial Statements

Fund financial statements provide detailed information about the most significant funds, not the Town as a whole. The Town uses the funds to keep track of specific sources of funding and spending for a particular purpose. All of the town's funds are governmental funds.

- The general fund includes most of the Town's basic services which focus on (1) how cash and other financial assets can be readily converted to cash flow, and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

- The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

Net Position

The Town's combined net position for the fiscal year ending 2015 is $13,281,070. This is a $634,994 increase over last year's net position of $12,646,076.

Summary of Net Position
Total Primary Government

	2014 (1)	**2015**
Current Assets	$ 3,809,781	$ 4,200,012
Capital Assets	18,224,257	17,836,215
Total Assets	22,034,038	22,036,227
Deferred Outflows of Resources	565,674	712,841
Current Liabilities	159,511	173,941
Non-current liabilities	8,874,276	8,903,101
Total Liabilities	9,033,787	9,077,042
Deferred Inflows of Resources	919,849	390,956
Net Investment in Capital Assets	10,751,062	10,882,823
Restricted for Debt Service	64,940	65,968
Unrestricted	1,830,074	2,332,279
Total Net Position	$ 12,646,076	$ 13,281,070

(1) Restated for implementation of GASB 68

Changes in Net Position

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (i.e., uncollected taxes and earned but unused vacation leave).

The following is a summary of the Town's changes in net position for the year ended September 30:

Summary of Changes in Net Position

	2014 (1)	2015
Revenues:		
Program Revenues:		
Charges for Services	$ 959,672	$ 1,075,070
Operating grants and contributions	9,953	17,524
Capital grants and contributions		3,443
General Revenues:		
Property Taxes	3,749,922	3,963,078
Other Taxes	608,622	615,469
Intergovernmental	220,632	225,345
Investment earnings	26,691	29,996
Other	25,219	24,999
Total Revenues	5,600,711	5,954,924
Expenses:		
General Government	978,302	1,049,994
Public Safety	2,761,480	2,745,264
Public Services	636,805	649,250
Public Works	588,635	624,811
Other	267,731	250,611
Total Expenses	5,232,953	5,319,930
Increase in net position	367,758	634,994
Net Position, beginning (1)	12,278,318	12,646,076
Net Position, ending	$ 12,646,076	$ 13,281,070

(1) Restated for implementation of GASB 68

The Town implemented Governmental Accounting Standard Boards ("GASB") Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* in 2015. These Statements require the Town to recognize a net pension liability, deferred outflows of resources (including pension contributions made after the measurement date) and deferred inflows of resources for its participation in the Florida Retirement System, a cost-sharing multiple-employer defined benefit pension plan, on financial statements prepared on the economic resources measurement focus and accrual basis of accounting (i.e. the statement of net position) and presents more extensive note disclosures. The adoption of these Statements had no impact on the Town's governmental fund financial statements, which continue to report expenditures in the amount of the contractually required contributions. However, the adoption has resulted in the restatement of the Town's net position as of July 1, 2014 for its governmental activities to reflect the reporting of net pension liabilities, deferred outflows of resources, and deferred inflows of resources for each of its qualified pension plans in accordance with the provisions of these Statements. As of October 1, 2014, the net position of the Town's governmental activities was decreased by $1,644,145, reflecting the cumulative change in accounting principle related to the adoption of these Statements. See Note 7 to the financial statements for more information regarding the Town's retirement plans.

General Fund Budgetary Highlights

Actual expenditures during 2015 were $555,817 less than budgeted expenditures and actual revenues were $390,891 more than budgeted amounts, which led to a $674,050 excess of revenues over expenditures. A $150,000 transfer was made to the Capital Projects Fund. The overall increase in the Fund Balance was $525,050.

Capital Asset and Debt Administration

Capital Assets

At the end of the fiscal year 2015, the Town had $18,224,257 invested in a broad range of capital assets including police equipment, building, infrastructure and water improvements. Additional information about capital assets can be found in the Note 4 to the financial statements.

The following is a summary of capital assets as of September 30:

Summary of Capital Assets Net of Accumulated Depreciation

	2014	2015
Land	$ 801,675	$ 801,675
Construction in Progress	59,070	16,287
Buildings	5,333,349	5,333,349
Equipment	1,071,819	1,104,027
Infrastructure	18,038,072	18,357,987
	25,303,985	25,613,325
Less Accumulated Depreciation	7,079,728	7,777,110
TOTALS	$ 18,224,257	$ 17,836,215

Debt and Long-Term Liabilities

As of September 30, 2015, the Town had long-term liabilities of $4,054,552 owed to the Florida Department of Environmental Protection as part of the State Revolving Loan, a federal program with state match, $2,892,328 owed to Bank of America for a promissory note, $83,740 in compensated absences, and $24,675 in other postemployment benefits. There's also a Net Pension Liability of $1,388,496.

The Town's long term liabilities are summarized in the following table and are more fully explained in Note 6 to the financial statements.

Summary of Long-Term Liabilities

	2014 (1)	2015
State Revolving Fund Loan	$ 4,401,187	$ 4,054,552
Bank of America Promissory Note	3,072,008	2,892,328
Net Pension Liability	867,367	1,388,496
OPEB	19,987	24,675
Compensated Absences	82,668	83,740
	$ 8,443,217	$ 8,443,791

(1) Restated for implementation of GASB 68

Economic Factors and Next Year's Budgets and Rates

The 2016 fiscal year, general fund revenue projections have been comparable to previous years.

- The General Fund Budget will require unappropriated funds to balance. This includes proposed transfers to Capital Projects.
- This year's preliminary budget maintains a millage rate of 5.350, a 5.34% increase over rolled back rate. The reduction in property values over several years resulted in an annual loss of revenue of about $740,000; hence the Town has to recoup its fiscal capacity over time.
- The cost for no-see-um spraying is $65,000, an increase due mostly to the increase in homes serviced which added to the manpower and materials sprayed.
- The Town has $7,006,817 in State Revolving Fund Loan monies for the various stormwater drainage improvements. The term of the loan is for 20-years with semi-annual payments. The yearly payment amount is $467,943.68 made in two (2) payments.
- A 3 year contract with the Police Union will be in effect through September, 2017. The proposed budget includes salaries and benefits approved in the contract which was extended to all employees per Commission direction. A reopener will occur for the final year pay.
- The police budget has $136,992 in requests for capital items. These are detailed in the budget document. The major items include $117,000 for three new fully equipped cars and $9,247 for an ATV. There is also $80,000 for the first half of a new radio system outlined in the Capital Project Fund above.
- We are in the second year of a three year agreement with the Town of Briny Breezes to provide Police Services at a fee of $213,145 for this year.
- Boynton Beach Fire Department provides Fire services and Emergency Medical Services (EMS) to the Town. The cost for 2015/'16 will be $1,018,128 based on a 4.0% minimum increase per the contract. This contract expires in September 2016.

Contacting the Town's Financial Management

This financial report is designed to provide our residents and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives and disburses. If you have any questions about this report or need additional information, please contact the Town of Ocean Ridge, 6450 North Ocean Boulevard, Ocean Ridge, Florida 33435.

TOWN OF OCEAN RIDGE, FLORIDA
Statement of Net Position
September 30, 2015

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 1,415,206
Investments	2,517,321
Accounts receivable (net)	148,608
Prepaids	40,886
Restricted cash and cash equivalents	77,991
Capital assets	
Non-depreciable	817,962
Depreciable (net of depreciation)	17,018,253
Total assets	22,036,227
DEFERRED OUTFLOWS OF RESOURCES	
Pension related items	253,531
Accumulated decrease in fair value - interest rate swap	459,310
Total deferred outflows of resources	712,841
LIABILITIES	
Current liabilities	
Accounts payable	53,385
Accrued payroll	87,386
Accrued interest payable	21,147
Accrued interest payable from restricted assets	12,023
Non-current liabilities	
Interest rate swap	459,310
Due within one year	577,266
Due in more than one year	7,866,525
Total liabilities	9,077,042
DEFERRED INFOWS OF RESOURCES	
Pension related items	381,741
Unearned revenue	9,215
Total deferred inflows of resources	390,956
NET POSITION	
Net investment in capital assets	10,882,823
Restricted for debt service	65,968
Unrestricted	2,332,279
Total net position	$ 13,281,070

See notes to the financial statements

TOWN OF OCEAN RIDGE, FLORIDA
Statement of Activities
For the Fiscal Year Ended September 30, 2015

Function / Program Activities	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities					
General government	$ 1,049,994	$ 339,413	$ 7,543	$ 2,748	$ (700,290)
Public safety	2,745,264	431,316	1,000	695	(2,312,253)
Public works	649,250		8,981		(640,269)
Public services	624,811	304,341			(320,470)
Interest on long term debt	250,611				(250,611)
Total governmental activities	5,319,930	1,075,070	17,524	3,443	(4,223,893)

General revenues	
Property taxes	3,963,078
Utility servcie taxes	396,012
Franchise taxes	165,337
Gasoline taxes	54,120
State shared revenues - unrestricted	184,121
Local shared revenues - unrestricted	41,224
Interest income	29,996
Net increase in fair value of investments	23,431
Gain on disposal of assets	1,000
Miscellaneous	568
Total general revenues	4,858,887
Change in net position	634,994
Net position, beginning of year as restated	12,646,076
Net position, end of year	$ 13,281,070

See notes to the financial statements

TOWN OF OCEAN RIDGE, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2015

	General	Capital Projects	Total
ASSETS			
Cash and cash equivalents	$ 1,273,577	$ 141,629	$ 1,415,206
Investments	2,517,321		2,517,321
Accounts receivable (net)	148,608		148,608
Prepaid items	40,886		40,886
Restricted cash and cash equivalents	77,991		77,991
Total assets	$ 4,058,383	$ 141,629	$ 4,200,012
LIABILITIES			
Accounts payable	$ 35,302	$ 18,083	$ 53,385
Accrued payroll	87,386		87,386
Total liabilities	122,688	18,083	140,771
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	9,215		9,215
Unavailable revenue	1,521		1,521
Total deferred inflows of resources	10,736		10,736
FUND BALANCES			
Non-Spendable:			
Prepaids	40,886		40,886
Restricted for:			
Debt service	77,991		77,991
Assigned to:			
Self insurance	160,000		160,000
Drainage	370,000		370,000
Beautification	115,000		115,000
Subsequent year budget	302,354		302,354
Capital projects		123,546	123,546
Unassigned	2,858,728		2,858,728
Total fund balances	3,924,959	123,546	4,048,505
Total liabilities, deferred inflows of resources, and fund balances	$ 4,058,383	$ 141,629	$ 4,200,012

See notes to the financial statements

TOWN OF OCEAN RIDGE, FLORIDA
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
September 30, 2015

Fund balances total governmental funds		$ 4,048,505
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	$ 25,613,325	
Less accumulated depreciation	(7,777,110)	17,836,215
Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.		
Unavailable revenue		1,521
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.		
Compensated absences	(83,740)	
Loans payable	(6,946,880)	
Net pension liability	(1,388,496)	
Other postemployment benefits	(24,675)	
Accrued interest on long-term debt	(33,170)	(8,476,961)
Deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans are applicable to future periods and are not reported in the governmental funds.		
Pension related deferred outflows	253,531	
Pension related deferred inflows	(381,741)	(128,210)
Net position of governmental activities		$ 13,281,070

See notes to the financial statements

TOWN OF OCEAN RIDGE, FLORIDA
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended September 30, 2015

	General	Capital Projects	Total
REVENUES			
Property taxes	$ 3,963,078	$	$ 3,963,078
Utility service taxes	396,012		396,012
Gasoline taxes	54,120		54,120
Sales taxes	139,017		139,017
Local business tax	2,666		2,666
Electric franchise fee	165,337		165,337
State shared revenues	43,396		43,396
Local shared revenues	46,282		46,282
Licenses and permits	284,354		284,354
Grants	1,000		1,000
Fines and forfeitures	163,233		163,233
Charges for services	624,817		624,817
Interest	29,958	38	29,996
Increase in fair value	23,431		23,431
Contributions	7,543	9,600	17,143
Miscellaneous	11,769		11,769
Total revenues	5,956,013	9,638	5,965,651
EXPENDITURES			
Current			
General government	791,506		791,506
Public safety	2,798,650		2,798,650
Public works	219,839	37,827	257,666
Public services	624,811		624,811
Debt service			
Principal	526,315		526,315
Interest	252,953		252,953
Capital outlay	67,889	261,739	329,628
Total expenditures	5,281,963	299,566	5,581,529
Excess (deficiency) of revenues over expenditures	674,050	(289,928)	384,122
OTHER FINANCIANG SOURCES (USES)			
Proceeds from sale of capital assets	1,000		1,000
Transfers in		150,000	150,000
Transfers out	(150,000)		(150,000)
Total other financing sources (uses)	(149,000)	150,000	1,000
Net change in fund balances	525,050	(139,928)	385,122
Fund balances, beginning of year	3,399,909	263,474	3,663,383
Fund balances, end of year	$ 3,924,959	$ 123,546	$ 4,048,505

See notes to the financial statements

TOWN OF OCEAN RIDGE, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2015

Net change in fund balances - total governmental funds		$ 385,122
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	$ 329,944	
Less: current year depreciation	(718,681)	(388,737)
Capital assets donated to the Town		695
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		526,315
Governmental funds report revenues when earned and available. However, in the Statement of Activities, revenues are recognized when earned, regardless of availability.		
Change in unavailable revenue		(12,422)
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.		
Decrease in accrued interest payable	2,342	
Increase in compensated absences payable	(1,072)	
Increase in other postemployment benefits	(4,688)	
Change in net pension liability and related deferred amounts	127,439	124,021
Change in net position		$ 634,994

See notes to the financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Ocean Ridge, 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 Ocean Ridge, Florida is a municipal corporation organized pursuant to Chapter 15088, 1931 Laws of Florida, and governed by an elected five-member Commission. The Town Commission is responsible for the establishment and adoption of policy. The Commission appoints a Town Manager who is responsible for the execution of policy. The Town's major operations include law enforcement and fire control, protective inspections, sanitation, environmental, public works, civil defense, and general and administrative services.

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, management of the Town has determined that no component units exist which would require inclusion in this report. Further, the Town is not aware of any entity that would consider the Town to be a component unit.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 non-fiduciary 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.

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Fines and permit revenues are not susceptible to accrual because generally, they are not measurable until received in cash. 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.

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 needed.

The Town reports the following major governmental funds:

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.

The Capital Projects Fund accounts for the financial resources for the acquisition or construction of major capital facilities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include amounts on deposit in demand accounts and money market accounts. The Town considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments consist of time deposits and U.S. Treasury Notes. All investments are reported at fair value based on quoted market prices.

Accounts Receivable

Accounts receivable of the General Fund consists of billed and unbilled receivables. 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 government-wide and fund financial statements.

Capital Assets

Capital assets are reported in the government-wide financial statements and include plant, property, equipment, and infrastructure assets (i.e., roads, bridges, and sidewalks). These 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. Depreciation has been provided over the useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	30 years
Roadways	30 years
Water distribution and drainage systems	40 years
Police and fire equipment	7 - 10 years
Furniture and other equipment	3 - 7 years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. All vacation and sick leave are 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 who are union members may accumulate up to 84 hours of vacation leave and other employees may accumulate up to 80 hours. Town employees hired on or after May 7, 1991 may accumulate up to 20 days of sick leave. Employees hired prior to May 7, 1991 shall not be subject to the 20 days of sick leave maximum. Accumulated vacation is payable to employees upon termination or retirement at the rate of pay on that date. Sick leave can be used for paid time off or paid to employees upon termination or retirement for one-fourth of the days of unused sick leave at the rate of pay on that date. Compensated absences are liquidated in the General Fund.

Interest Rate Swaps

The Town enters into interest rate swap agreements to modify interest rates on outstanding debt.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unavailable Revenue

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

Encumbrances

Encumbrance accounting is used for purposes of budgetary control and contract compliance. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to earmark that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Because appropriations expire at year end, the Town's policy is to automatically add encumbered amounts at year end to the subsequent year budget.

Deferred Outflows of Resources and Deferred Inflows of Resources

The statement of net position will sometimes include a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position applicable to future periods and will not be recognized as expenditures until the future period(s).

The statement of net position will sometimes include a separate section for deferred inflows of resources. This financial statement element represents the acquisition of net position applicable to future periods and will not be recognized as revenue until the future period(s).

Interfund Transactions

Transactions between funds consist of loans, services provided, reimbursements, or transfers. Interfund loans are reported as Due From Other Funds and Due to Other Funds as appropriate and are subject to elimination in the government-wide financial statements. Services deemed to be reasonably equivalent in value are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost. All other interfund transactions are presented as transfers.

Fund Balances

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:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances (Continued)

1. Nonspendable fund balances – Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned, then they should be included in the appropriate fund balance classification (restricted, committed, or assigned), rather than the nonspendable fund balance. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

2. Restricted fund balance – Includes amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

3. Committed fund balance – Includes amounts that can be used only for specific purposes pursuant to constraints imposed by an ordinance, the Town's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same type of action employed to previously commit those amounts.

4. Assigned fund balance – Includes amounts intended to be used by the Town for specific purposes, but are neither restricted nor committed. In accordance with the Town's fund balance policy, assignments may be made by formal action of the Town Commission or authority may be delegated to the Town Manager.

5. Unassigned fund balance – Includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the Town's policy to reduce restricted amounts first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the Town's policy to reduce committed amounts first, followed by assigned amounts, then unassigned amounts.

Net Position

Net position is the residual of all other elements presented in a statement of financial position. It is the difference between (a) assets plus deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net position is displayed in the following three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

2. Restricted net position – Consists of net position with constraints placed on the use either by: (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions of enabling legislation.

3. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Budgetary Data

Formal budgetary integration is employed as a management control device during the year for the General Fund and the Capital Projects Fund. All budgets are legally enacted. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by appropriate action.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

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. The millage rate assessed by the Town for the year ended September 30, 2015 was 5.3500 ($5.3500 for each $1,000 of assessed valuation).

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. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. 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.

Delinquent taxes on real property bear interest of 18% per year. 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.

Use of Estimates

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Implementation of Governmental Accounting Standards Board Statements

The Town implemented the following Governmental Accounting Standards Board Statements during the fiscal year ended September 30, 2015.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27*. GASB 68 improves financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. The cumulative effect of applying this statement is required to be reported as a restatement of beginning net position. See Note 14.

In November 2013, the GASB issued Statement No. 71, *Pension Transition Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*. This Statement amends paragraph 137 of GASB 68 to require that, at transition, a government recognize the beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability.

Recently Issued Accounting Pronouncements

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

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value of certain investments and disclosures related to all fair value measurements. This Statement is effective for the fiscal year ending September 30, 2016.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This Statement improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. Certain sections of this Statement are effective for the fiscal year ending September 30, 2016 and the remaining sections are effective for the fiscal year ending September 30, 2017.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements (Continued)

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This Statement improves the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports of state and local government OPEB plans for making decisions and assessing accountability. This Statement is effective for the fiscal year ending September 30, 2017.

In June 2015 the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement is effective for the fiscal year ending September 30, 2018.

In June 2015 the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This Statement identifies – in the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles. This Statement is effective for the fiscal year ending September 30, 2016.

In August 2015 the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement improves financial reporting by giving users of financial statements essential information that is not consistently of comprehensively reported to the public at present. This Statement is effective for the fiscal year ending September 30, 2017.

In December 2015 the GASB issued Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. This Statement addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This Statement is effective for the fiscal year ending September 30, 2017.

In December 2015 the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement establishes criteria for an external investment pool to qualify for making an election to measure all of its investments at amortized cost for financial reporting purposes. This Statement is effective for the fiscal year ending September 30, 2017.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements (Continued)

In March 2016, the GASB issued Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement addresses issues regarding the presentation of payroll-related measures in required supplementary information, the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This statement is effective for the fiscal year ending September 30, 2017. Earlier application is encouraged.

NOTE 2 – BUDGETARY INFORMATION

Budget Policy and Practice

The Town Manager submits an annual budget to the Town Commission in accordance with the Town Charter and the Florida Budget Act. The budget is presented to the Town Commission for review, and public hearings are held to address priorities and the allocation of resources. In September, the Town Commission adopts the annual fiscal year appropriated budgets for the Town funds. Once approved, the Town Commission may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

Basis of Budgeting

The General Fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department, which constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the Town Commission. Within these control levels, the Town Manager may transfer appropriations between line items.

The budget for the General Fund is prepared on the basis of generally accepted accounting principles in the United States of America. The budget and actual financial statements are also reported on this basis. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end.

NOTE 3 – DEPOSITS AND INVESTMENTS

Deposits

Deposits are either covered by insurance provided by the Federal Depository Insurance Corporation or are 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. As of September 30, 2015, the bank balance of the Town's deposits was $2,168,047 and the carrying amount was $1,993,047, which includes a certificate of deposit of $500,000 reported as investments. The Town also had $150 in petty cash for a total carrying amount of $1,993,197.

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.

As of September 30, 2015, the Town reported the following investments:

Investment	Maturity	Fair Value
Certificate of Deposit	190 days	$ 500,000
U.S. Treasury Note	0.62 years	500,446
U.S. Treasury Note	1.46 years	501,706
U.S. Treasury Note	2.92 years	508,477
U.S. Treasury Note	3.67 years	506,692
		$ 2,517,321

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Town's investment policies limit its investments to high quality investments to control credit risk.

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.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in the possession of an outside party. At September 30, 2015, all the Town's investments were insured or collateralized.

NOTE 4 – CAPITAL ASSETS

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

Governmental activities:	
General government	$ 267,056
Public safety	58,353
Public works	393,272
Total depreciation expense for governmental activities	$ 718,681

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 30, 2015, was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	$ 801,675	$	$	$ 801,675
Construction in progress	59,070	277,132	(319,915)	16,287
Total non-depreciable assets	860,745	277,132	(319,915)	817,962
Capital assets being depreciated				
Building	5,333,349			5,333,349
Infrastructure	18,038,072	319,915		18,357.987
Equipment	1,071,819	53,507	(21,299)	1,104,027
Total depreciable assets	24,443,240	373,422	(21,299)	24,795,363
Total capital assets	25,303,985	650,554	(341,214)	25,613,325
Less accumulated depreciation				
Buildings	(1,158,363)	(174,336)		(1,332,699)
Infrastructure	(5,241,719)	(452,788)		(5,694,507)
Equipment	(679,646)	(91,557)	21,299	(749,904)
Total accumulated depreciation	(7,079,728)	(718,681)	21,299	(7,777,110)
Depreciable assets, net	17,363,512	(345,259)		17,018,253
Capital assets, net	$ 18,224,257	$ (68,127)	$ (319,915)	$ 17,836,215

NOTE 5 – RECEIVABLES

Receivables as of September 30, 2015, for the Town's major funds are as follows:

	General Fund	Capital Projects Fund
Taxes receivable	$ 68,643	$
Due from other governments	37,726	
Accounts receivable - billed	5,134	
Interest receivable	5,025	
Other receivables	32,080	
Total receivables	148,608	
Less allowance for uncollectible accounts		
Net receivables	$ 148,608	$

NOTE 6 – LONG-TERM LIABILITIES

State Revolving Loan Fund

The State Revolving Loan Fund was initially obtained by the Town in 2002 in the amount of $439,398 for planning and design for major drainage improvements. The loan was amended in 2004 to include an additional $3,988,000 for construction, amended again in 2005 for additional construction funds of $1,679,076 and amended again in 2006 for additional construction funds of $900,343. The loan is payable from and secured by the Local Government Half-cent Sales Tax revenue, Florida Power and Light Franchise Tax revenue, Communications Service Tax revenue, and Utility Service Tax revenues received yearly. Principal and interest paid for the current fiscal year was $467,944 and total pledged revenues were $700,366. At September 30, 2015, principal and interest to maturity in 2025 to be paid from pledged future revenues totaled $4,679,437. As of September 30, 2015, outstanding principal, including capitalized interest, was $4,054,552. The loan bears interest of approximately 3%.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

State Revolving Loan Fund (Continued)

Estimated annual debt service requirements to maturity based on the outstanding balance on the loan as of September 30, 2015 are as follows:

Year Ending September 30	Principal	Interest	Total
2016	$ 356,438	$ 111,506	$ 467,944
2017	366,530	101,414	467,944
2018	376,907	91,037	467,944
2019	387,579	80,365	467,944
2020	398,552	69,392	467,944
2021-2025	2,168,546	171,171	2,339,717
	$ 4,054,552	$ 624,885	$ 4,679,437

Bank of America Town Hall Promissory Note

The $4,000,000 Bank of America Promissory Note was obtained in August 2007 for the purpose of constructing a new town hall. Interest only is due for the first twelve months in quarterly payments beginning November, 2007. Thereafter, interest and principal are due in quarterly payments through August 2027. The interest rate will be a variable rate calculated at the beginning of each month equal to the sum of 63.7% of the USD-LIBOR-BBA one month rate plus 0.80%. As of September 30, 2015, the interest rate was 0.92294%.

Interest Rate Swap

Terms and Objectives: In an effort to lower its borrowing costs when compared against fixed rate loans at the time of issuance, the Town issued the $4,000,000 variable rate Bank of America Promissory Note and entered into a corresponding pay fixed rate swap agreement. The objective of the swap is to change the Town's variable rate loan into a synthetic fixed rate instrument. Based on the swap agreement, the Town pays a fixed rate of 4.315% to the counterparty of the swap, based on the notational amount. In return, the counterparty pays interest based on an applicable rate that is equal to 63.7% of the USD-LIBOR-BBA one month rate plus 0.80%. The loan principal is not exchanged; it is only the basis on which the interest payments are calculated. The effective date of the swap was September 1, 2007 and the termination date is August 1, 2027. The notational amount of the swap is the same as the principal amount of the loan. The notational amount was $4,000,000 at the effective date of the swap and $2,892,328 as of September 30, 2015.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Interest Rate Swap (Continued)

The interest rate swap is a derivative instrument as defined in GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. The primary objective of this derivative is to function as a hedging instrument. The interest rate swap is classified as a discrete cash flow hedge. As a derivative instrument associated with a hedgeable item, this interest rate swap is effective by significantly reducing an identified financial risk by substantially offsetting changes in the cash flows of the Bank of America Promissory Note. The Town used the synthetic instrument method to evaluate hedge effectiveness for the swap.

Basis Risk: The Town is not exposed to basis risk because the variable payment received from the counterparty is determined on the same basis as that used to calculate the promissory note variable rate. The promissory note and counterparty interest rates are both equal to 63.7% of the USD-LIBOR-BBA one month rate plus 0.80%.

Fair Value: As of September 30, 2015, the swap had a negative fair value of $459,310 because interest rates have declined since the execution of the swap. The fair value decreased $28,251 during the fiscal year ended September 30, 2015 from a negative fair value of $431,059 at September 30, 2014. The fair values are estimated using a proprietary valuation model developed by the counterparty. This valuation method estimates future cash flows by projecting forward rates, and then discounts those cash flows to their present value.

Credit Risk: As of September 30, 2015, the Town was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the Town would be exposed to credit risk in the amount of the derivative's fair value. As of September 30, 2015, the long-term senior unsecured debt of Bank of America, N.A., the swap's counterparty, was rated A by Fitch Ratings, A by Standard & Poor's, and A2 by Moody's Investors Service.

Termination Risk: The Town's derivative contract uses the International Swap Dealers Association Master Agreement, which includes standard termination events, such as failure to pay and bankruptcy. The Town or the counterparty may terminate the swap if the other party fails to perform under the terms of the contract. If at the time of termination, the swap has a negative fair value, the Town would be liable to the counterparty for a payment equal to the swap's fair value.

Rollover Risk: The Town is not exposed to rollover risk because the maturity date for the hedged Bank of America Promissory Note is the same as the termination date for the interest rate swap.

Foreign Currency Risk: The Town is not exposed to foreign currency risk on the interest rate swap.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Interest Rate Swap (Continued)

Swap Payments and Associated Debt: The interest rate swap agreement does not affect the Town's obligation to repay the principal and variable rate interest on the Bank of America Promissory Note under the terms of the loan agreement. The following table presents debt service payments on the variable rate loan, net of associated swap payments. The calculations are based on the assumption that the rates as of September 30, 2015 remain constant over the life of the loan.

Year Ending September 30	Principal	Variable Rate Interest	Interest Rate Swaps, Net	Net Cash Flows
2016	$ 187,332	$ 26,488	$ 97,351	$ 311,171
2017	196,002	24,634	90,535	311,171
2018	204,719	22,769	83,683	311,171
2019	213,823	20,822	76,526	311,171
2020	223,092	18,839	69,240	311,171
2021-2025	1,274,591	60,160	221,105	1,555,856
2026-2027	592,769	6,326	23,248	622,343
Totals	$ 2,892,328	$ 180,038	$ 661,688	$ 3,734,054

Interest Expense

Total interest costs incurred and paid on all Town debt for the year ended September 30, 2015 was $250,611 and $252,953, respectively.

During the year ended September 30, 2015, the following changes occurred in long-term liabilities:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revolving Fund Loan	$ 4,401,187	$	$ (346,635)	$ 4,054,552	$ 356,438
Bank of America Loan	3,072,008		(179,680)	2,892,328	187,332
Net pension liability	867,367	521,129		1,388,496	
OPEB	19,987	7,561	(2,873)	24,675	
Compensated absences	82,668	167,205	(166,133)	83,740	33,496
	$ 8,443,217	$ 695,895	$ (695,321)	$ 8,443,791	$ 577,266

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 escribed 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

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
- Elected Officials 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.

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%
Elected Officials Class	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.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

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. The employer contribution rates by job class for the fiscal year ended September 30, 2015 were as follows:

Class	10/01/14 through 06/30/15	07/01/15 through 09/30/15
Regular Class	7.37%	7.26%
Senior Management Service Class	21.14%	21.43%
Special Risk Class	19.82%	22.04%
DROP	12.28%	12.88%

Except for the DROP, the employer contribution rates include a 1.26% and 1.66% HIS Plan subsidy for the periods October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015, respectively, and 0.04% for administrative costs of the Public Employee Optional Retirement Program.

For the fiscal year ended September 30, 2015, the Town made contributions of $163,091 to the Pension Plan and the Town's employees made contributions of $31,116, for total contributions of $194,207.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2015, the Town reported a liability of $906,497 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The Town's proportionate share of the net pension liability was based on the Town's 2014-15 plan year contributions relative to the 2014-15 plan year contributions of all participating members. At June 30, 2015, the Town's proportionate share was .007018222 percent, which was a decrease of .000116250 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the Town recognized pension expense of $33,033 related to the Plan. In addition the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 95,699	$ 21,499
Change of assumptions	60,167	
Net difference between projected and actual earnings on Pension Plan investments		216,456
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions		139,645
Town Pension Plan contributions subsequent to the measurement date	39,714	
Total	$ 195,580	$ 377,600

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The deferred outflows of resources related to the Pension Plan, totaling $39,714 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, 2016. 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
2016	$ (103,517)
2017	(103,517)
2018	(103,517)
2019	75,066
2020	9,197
Thereafter	4,554
	$ (221,734)

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2015
Measurement date	June 30, 2015
Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.65%, net of pension plan investment expense, including inflation
Mortality	Generational RP-2000 with projection scale BB
Actuarial cost method	Individual Entry Age

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the July 1, 2015, 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:

Asset Class	(1) Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.2%	3.1%	1.7%
Fixed Income	18.0%	4.8%	4.7%	4.7%
Global Equity	53.0%	8.5%	7.2%	17.7%
Real Estate (Property)	10.0%	6.8%	6.2%	12.0%
Private Equity	6.0%	11.9%	8.2%	30.0%
Strategic Investments	12.0%	6.7%	6.1%	11.4%
Total	100.0%			
Assumed Inflation - Mean		2.60%		1.90%

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

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.65%. 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 7.65%, 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 (6.65%) or one percentage point higher (8.65%) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
Town's proportionate share of the net pension liability	$ $ 2,348,940	$ $ 906,497	$ $ (293,852)

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, 2015, the Town reported no payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2015.

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, 2015, 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, 2015, the HIS contribution for the period October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015 was 1.26% and 1.66%, respectively. The Town contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution 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 $19,815 for the fiscal year ended September 30, 2015.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2015, the Town reported a liability of $481,999 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The Town's proportionate share of the net pension liability was based on the Town's 2014-15 plan year contributions relative to the 2014-15 plan year contributions of all participating members. At June 30, 2015, the Town's proportionate share was .004726211 percent, which was an increase of .000105375 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the Town recognized pension expense of $29,167. In addition the Town reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	$ 37,921	$
Net difference between projected and actual earnings on Pension Plan investments	261	
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	8,178	4,346
Town Pension Plan contributions subsequent to the measurement date	4,139	
Total	$ 50,499	$ 4,346

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The deferred outflows of resources related to the HIS Plan, totaling $4,139 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, 2016. 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
2016	$ 7,087
2017	7,087
2018	7,087
2019	7,034
2020	7,008
Thereafter	6,711
	$ 42,014

Actuarial Assumptions

The total pension liability in the July 1, 2015, actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2015
Measurement date	June 30, 2015
Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.80%
Investment 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, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 3.80%. 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. 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 3.80%, 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 (2.80%) or one percentage point higher (4.80%) than the current rate:

	1% Decrease (2.80%)	Discount Rate (3.80%)	1% Increase (4.80%)
Town's proportionate share of the net pension liability	$ $ 549,216	$ $ 481,999	$ $ 425,951

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, 2015, the Town reported no payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2015.

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, 2015.

Description	Pension Plan	HIS Plan	Total
Proportionate share of total pension liability	$ 11,325,356	$ 484,399	$ 11,809,755
Proportionate share of plan fiduciary net position	10,418,859	2,400	10,421,259
Proportionate share of net pension liability	906,497	481,999	1,388,496
Proportionate share of deferred outflows of resources	195,580	50,499	246,079
Proportionate share of deferred inflows of resources	377,600	4,346	381,946
Pension expense	33,033	29,167	62,200

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.

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 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, 2015, are as follows:

Class	10/01/14 through 06/30/15	07/01/15 through 09/30/15
Regular Class	7.37%	7.26%
Senior Management Service Class	21.14%	21.43%
Special Risk Class	19.82%	22.04%
DROP	12.28%	12.88%

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, 2015, 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.

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 $34,174 for the fiscal year ended September 30, 2015.

NOTE 8 – DEFERRED COMPENSATION PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Assets of the plan are invested in either mutual funds or insurance contracts. In 1998, the Plan was amended to conform to changes in the Internal Revenue Code brought about by the Small Business Job Protection Act of 1996 (the "Act"). The Act requires that eligible deferred compensation plans established and maintained by governmental employers be amended to provide that all assets of the plan be held in trust, or under one or more appropriate annuity contracts or custodial accounts, for the exclusive benefit of plan participants and their beneficiaries. As a result of this change, plan assets are no longer subject to the claims of the Town's general creditors.

Because the Town has little administrative involvement and does not perform the investing function for funds in the Plan, the Town's activities do not meet the criteria for inclusion in the fiduciary funds of a government.

NOTE 9 – INTERLOCAL AGREEMENTS

Interlocal Fire and EMS Service Agreement with the City of Boynton Beach

On May 4, 2004, the Town entered into an agreement with the City of Boynton Beach whereby the City of Boynton Beach will provide the Town with fire rescue and emergency medical services. The term of the agreement is for 12 years beginning on October 1, 2004, and extending through September 30, 2016. The annual service fee the Town paid under the agreement was $978,969 in the current fiscal year. The annual service fees for future years will be the current year fee adjusted annually based on the "All Urban Customers – United States May Consumer Price Index" or an increase of 4%, whichever is greater. The cost for the fiscal year ending September 30, 2016, will be $1,018,128 based on the 4% minimum increase.

Interlocal Agreement for Law Enforcement Services

On October 1, 2013, the Town entered into an agreement with the Town of Briny Breezes to provide professional law enforcement services within the territorial boundaries of the municipality of Briny Breezes. The term of the agreement is for 3 years beginning October 1, 2013 and extending through September 30, 2016. The annual service fee the Town received was $210,826 in the current fiscal year. The annual service fees for future years shall be adjusted effective October 1 of each year by the annual Consumer Price Index – United States All Items for Urban Consumers as published by the Bureau of Labor Statistics of the U.S. Department of Labor, plus 1.5%.

NOTE 10 – 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 has not significantly reduced insurance coverage from the prior year, and there were no settled claims which exceeded insurance coverage during the past three fiscal years.

Florida Statues limit the Town's maximum loss for most liability claims to $200,000 per person and $300,000 per occurrence under the Doctrine of Sovereign Immunity. However, under certain circumstances, a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature. The limits addressed in Florida Statutes do not apply to claims filed in Federal courts.

NOTE 11 – COMMITMENTS

Inspection Services

On August 1, 2012, the Town entered into an agreement with Hy-Byrd Incorporated to perform the services of building official. The agreement was for a three year term and expired on August 1, 2015. The agreement was renewed for an additional three year term that expires on August 1, 2018. However, the agreement may be terminated by either party with thirty days written notice. Under the terms of the agreement, the Town pays Hy-Byrd a specified fee for plan review and building inspection services. Other standard building official services are paid based on an hourly rate. The Town is invoiced monthly for services performed. For the year ended September 30, 2015, the Town incurred costs of $129,410 for inspection services pursuant to the agreement.

Solid Waste and Recycling Collection Services

Effective October 1, 2009, the Town entered into an agreement with Republic Services of Florida, Limited Partnership (Republic) for solid waste and recycling collection services. The agreement is for a five year term ending September 30, 2014, with an option to renew for an additional five years. In June 2014, the Town exercised the option to renew the agreement for an additional five year term ending September 30, 2019. Under the terms of the agreement, the Town pays an established rate per month per unit picked up curbside or containerized. Republic bills the Town monthly for services provided. For the year ended September 30, 2015, the Town made payments of $243,635 pursuant to the agreement.

On July 12, 2010, the agreement was amended to include debris management support services for storm debris in the event of a natural disaster. Under the terms of the agreement, Republic will collect construction and vegetative debris curbside resulting from a natural disaster impacting the Town and any other areas agreed to by both parties. Republic will be the exclusive provider for collection of disaster debris resulting from a natural disaster impacting the Town.

Encumbrances

At September 30, 2015, the Town had encumbrances of $15,704 in the General Fund.

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS

The Town implemented Governmental Accounting Standards Board Statement 45 (GASB 45), Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, effective October 1, 2009. The Town elected to implement prospectively, and the change in accounting principle had no effect on changes in net position/fund equity for prior periods. 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 the same as the premium charged for active employees, who are younger than retirees on average. This implied subsidy constitutes other postemployment benefits (OPEB) under GASB 45.

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 to continue to obtain health benefits upon retirement. The normal retirement age for Town employees is age 60. 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.

Funding Policy

The Town does not directly make a contribution to the plan on behalf of retirees. Retirees and their beneficiaries pay the same group rates as are charged to the Town for active employees by its healthcare provider. 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 age-adjusted costs paid by the Town or its active employees for coverage of the retirees and their dependents for the year net of the retiree's own payments for the year.

Annual OPEB Cost and Net OPEB Obligation

The Town's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The Town has elected to calculate the ARC and related information using the Alternative Measurement Method permitted under GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

The annual OPEB cost and the net OPEB obligation for the Town for the current year and the related information are as follows:

Required contribution rate - employer	Pay-as-you-go
Required contribution rate - plan members	N/A
Annual required contribution	$ 7,831
Interest on net OPEB obligation	899
Adjustment to annual required contribution	(1,169)
Annual OPEB cost	7,561
Estimated net contributions made	(2,873)
Increase in net OPEB obligation	4,688
Net OPEB obligation October 1, 2014	19,987
Net OPEB obligation September 30, 2015	$ 24,675

Trend Information

Three-Year Trend Information

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
09/30/13	$ 8,289	43.9%	$ 15,248
09/30/14	$ 7,348	35.5%	$ 19,987
09/30/15	$ 7,561	38.0%	$ 24,675

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Funded Status

The funded status of the plan as of most recent actuarial valuation date was as follows:

Actuarial valuation date	October 1, 2012
Actuarial accrued liability	$ 37,093
Actuarial value of plan assets	$
Unfunded actuarial accrued liability (UAAL)	$ 37,093
Funded ratio	0.0%
Covered payroll	$ 1,457,691
UAAL as a percentage of covered payroll	2.5%

Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presented as required supplementary information following the notes to the financial statements, will present multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Because the fiscal year ended September 30, 2010 was the year of implementation of GASB 45 and the Town elected to apply the statement prospectively, only two years is presented in the schedule at this time. The Town is required to have an actuarial valuation every three years. The next valuation is scheduled for October 1, 2015. In future years, required trend data will be presented.

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial valuation date	October 1, 2012
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll
Amortization period	30 year closed period
Asset valuation method	Unfunded
Actual assumptions:	
Discount rate	4.5%
Healthcare cost trend	7.5% for 2014 decreasing to 4.5% in 2017

NOTE 13 – OPERATING LEASE

In June 2012, the Town entered into an operating lease for a copier for use in Town Hall. The lease is for a term of 60 months and requires minimum monthly payments of $254 that commenced in August 2012. For the year ended September 30, 2015, the Town made payments of $3,052 pursuant to the lease.

The following is a schedule of the Town's required future minimum lease payments under the agreement.

Year Ended September 30	Minimum Lease Payments
2016	$ 3,052
2017	2,543
	$ 5,595

NOTE 14 – CHANGE IN ACCOUNTING PRINCIPLE

The Town participates in the Florida Retirement System defined benefit pension plan and the Florida Retirement System Health Insurance Subsidy Program defined benefit plan administered by the Florida Division of Retirement. As discussed in Note 1, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27,* and *GASB Statement No. 71, Pension Transition Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*, during the current fiscal year. These standards require participating employers in cost-sharing multiple-employer defined benefit pension plans to report their proportionate share of the net pension liabilities and related pension amounts of defined benefit pension plans. The cumulative effect of applying GASB 68 has been reported as a restatement of the beginning net position of the governmental activities on the entity-wide financial statements. A reconciliation of the prior period ending net position to the current period beginning net positions is as follows.

	Governmental Activities
Balance at September 30, 2014, as reported	$ 14,290,221
Adjustment for adoption of GASB 68	(1,644,145)
Balance at September 30, 2014, as restated	$ 12,646,076

TOWN OF OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2015

	Original Adopted Budget	Final Revised Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 3,988,796	$ 3,988,796	$ 3,963,078	$ (25,718)
Utility service taxes	359,000	359,000	396,012	37,012
Gasoline taxes	50,500	50,500	54,120	3,620
Sales taxes	137,000	137,000	139,017	2,017
Local business tax	2,500	2,500	2,666	166
Electric franchise fee	160,000	160,000	165,337	5,337
State shared revenues	41,650	41,650	43,396	1,746
Local shared revenues	47,000	47,000	46,282	(718)
Licenses and permits	143,650	143,650	284,354	140,704
Fines and forfeitures	13,400	13,400	163,233	149,833
Charges for services	590,726	590,726	624,817	34,091
Interest	19,000	19,000	29,958	10,958
Increase in fair value			23,431	23,431
Grants			1,000	1,000
Contributions			7,543	7,543
Miscellaneous	11,900	11,900	11,769	(131)
Total revenues	5,565,122	5,565,122	5,956,013	390,891
Expenditures				
Town commission	21,518	22,518	22,080	438
Town manager	138,859	138,859	135,435	3,424
Town clerk/finance	295,743	295,743	279,292	16,451
Legal	117,000	211,500	209,836	1,664
Appointed boards	6,100	6,100	2,575	3,525
General government	970,485	992,518	938,428	54,090
Public safety	3,237,583	3,237,583	2,821,500	416,083
Building and zoning	122,500	155,500	154,145	1,355
Solid waste	249,500	249,500	243,635	5,865
Environmental	250,300	250,300	227,031	23,269
Public works	269,192	269,192	248,006	21,186
Contingency	50,000	8,467		8,467
Total expenditures	5,728,780	5,837,780	5,281,963	555,817
Excess (deficiency) of revenues over (under) expenditures	(163,658)	(272,658)	674,050	946,708
Other financing sources (uses)				
Proceeds from sale of capital assets	2,000	2,000	1,000	(1,000)
Transfers out	(150,000)	(150,000)	(150,000)	
Total other financing sources (uses)	(148,000)	(148,000)	(149,000)	(1,000)
Net change in fund balances	$ (311,658)	$ (420,658)	525,050	$ 945,708
Fund balance, beginning of year			3,399,909	
Fund balance, end of year			$ 3,924,959	

TOWN OF OCEAN RIDGE, FLORIDA
Notes to the Budgetary
Required Supplementary Information (RSI)
General Fund
September 30, 2015

Note 1 - Basis of Accounting

A budgetary comparison schedule is presented for the General Fund, as required by generally accepted accounting principles. The budgetary process is described in Note 2 to the financial statements on page 25. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Note 2 - Stewardship, Compliance, and Accountability

Formal budgetary integration is employed within the accounting system as a management control device. Appropriations are legally controlled at the departmental level, and expenditures may not legally exceed budgeted appropriations at that level. For the year ended September 30, 2015, there were no departments that had an excess of expenditures over appropriations.

TOWN OF OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Funding Progress
Other Postemployment Benefits
For the Fiscal Year Year Ended September 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age(1) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
10/1/2009	$	$ 29,461	$ 29,461	0.0%	$ 1,515,282	1.9%
10/1/2012	$	$ 37,093	$ 37,093	0.0%	$ 1,457,691	2.5%

The schedule of funding progress presented above will present multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The Town implemented GASB 45 during the fiscal year ended September 30, 2010, and elected to apply the statement prospectively. Consequently there are no disclosures for prior years. The Town is required to have an actuarial valuation every three years. The next valuation is scheduled for October 1, 2015. In future years, required trend data will be presented.

TOWN OF OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Employer Contributions
Florida Retirement System
Pension Plan
Last Ten Fiscal Years

	2014	2015
Contractually required FRS contribution	$ 156,275	$ 171,110
FRS contributions in relation to the contractually required contribution	156,275	171,110
FRS contribution deficiency (excess)	$	$
Town's covered-employee payroll	$ 1,196,497	$ 1,307,878
FRS contributions as a percentage of covered-employee payroll	13.06%	13.08%

This schedule is intended to present data for 10 years. For years prior to 2014 data are 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.

TOWN OF OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System
Pension Plan
Last Ten Fiscal Years

	2014	2015
Proportion of the FRS net pension liability	0.007134472%	0.007018222%
Proportionate share of the FRS net pension liability	$ 435,308	$ 906,497
Town's covered-employee payroll	$ 1,196,497	$ 1,307,878
Town's proportionate share of the FRS net pension liability as a percentage of covered-employee payroll	36.38%	69.31%
FRS Plan fiduciary net position as a percentage of the total pension liability	96.09%	92.00%

This schedule is intended to present data for 10 years. For years prior to 2014 data are 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 OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Employer Contributions
Florida Retirment System
Retiree Health Insurance Subsidy Program
Last Ten Fiscal Years

	2014	2015
Contractually required HIS contribution	$ 15,829	$ 18,067
HIS contributions in relation to the contractually required contribution	15,829	18,067
HIS contribution deficiency (excess)	$	$
Town's covered-employee payroll	$ 1,476,131	$ 1,539,701
HIS contributions as a percentage of covered-employee payroll	1.07%	1.17%

This schedule is intended to present data for 10 years. For years prior to 2014 data are 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.

TOWN OF OCEAN RIDGE, FLORIDA
Required Supplementary Information (RSI)
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System
Retiree Health Insurance Subsidy Program
Last Ten Fiscal Years

	2014	2015
Proportion of the HIS net pension liability	0.004620836%	0.004726211%
Proportionate share of the HIS net pension liability	$ 432,059	$ 481,999
Town's covered-employee payroll	$ 1,476,131	$ 1,539,701
Town's proportionate share of the HIS net pension liability as a percentage of it covered-employee payroll	29.27%	31.30%
HIS Plan fiduciary net position as a percentage of the total pension liability	0.99%	0.50%

This schedule is intended to present data for 10 years. For years prior to 2014 data are 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. The discount rate decreased from 4.29% in 2014 to 3.80% in 2015.

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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*

The Honorable Mayor and Members of the Town Commission
Town of Ocean Ridge, 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 and each major fund of the Town of Ocean Ridge, Florida, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Ocean Ridge's basic financial statements and have issued our report thereon dated May 3, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Ocean Ridge, 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 Ocean Ridge, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Ocean Ridge, 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.

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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 Ocean Ridge, 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
May 3, 2016

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MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

The Honorable Mayor and Members of the Town Commission
Town of Ocean Ridge, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Ocean Ridge, Florida, as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated May 3, 2016.

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 Reports

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*, Section 601, regarding compliance requirements in accordance with Chapter 10.5550, Rules of the Auditor General. Disclosures in those reports, which are dated May 3, 2016, should be considered in conjunction with this Management Letter.

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Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the prior year that required corrective actions.

Official Title and Legal Authority

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

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we report the results of our determination as to whether or not the Town of Ocean Ridge, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town of Ocean Ridge, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. 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 Ocean Ridge, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we report the results of our determination as to whether the annual financial report for the Town of Ocean Ridge, Florida for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that the two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.d, Rules of the Auditor General, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided 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 Ocean Ridge, Florida.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the Management Letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Single Audits

The Town expended less than $500,000 of federal awards and less than $500,000 of state financial assistance for the year ended September 30, 2015, and was not required to have a federal single audit or a state single audit.

Response to Management Letter

There were no items that required a response by management.

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 Representative, the Florida Auditor General, Federal and state awarding agencies, pass-through entities, management of the Town of Ocean Ridge, 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
May 3, 2016

NOWLEN, HOLT & MINER, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Mayor and Members of the Town Commission
Town of Ocean Ridge, Florida

We have examined the Town of Ocean Ridge, Florida's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2015. Management is responsible for the Town of Ocean Ridge, Florida's compliance with those requirements. Our responsibility is to express an opinion on the Town of Ocean Ridge, Florida's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Ocean Ridge, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Ocean Ridge, Florida's compliance with specified requirements.

In our opinion, the Town of Ocean Ridge, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2015.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representative, the Florida Auditor General, applicable management, and 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
May 3, 2016

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Ocean Ridge Police Department
Inter-Office Memo

To: **Mayor and Commissioners**

Via: **James S. Titcomb, Town Manager**

From: **Hal C. Hutchins, Chief of Police**

Date: **May 25, 2016**

Subject: **Automated License Plate Recognition Project - Update**

As you are aware, the License Plate Recognition project was first initiated over four years ago. Over this four year period, many meetings have been held with representatives of various entities in an effort to determine the feasibility of developing an Automated License Plate Recognition (ALPR) system along the A-1-A corridor. Through these discussions, participants were identified and a preliminary concept of a "Countywide" project was entertained. In addition, several vendors have visited the area to identify how such a program could be implemented.

Due to the protracted time for the conceptualization of this project, many factors have changed; thereby, necessitating recommendation for revisions to the initial scope and implementations of the project.

Project Update:

The initial concept, as presented to the Town, was for approximately 12 miles of State Road A-1-A that passes thru multiple jurisdictions; none of which currently have fixed ALPR cameras. All of the affected municipalities are subject to immediate access by members of a mobile society who seek opportunities for recreation, transient living, commercial use, etc. The primary reason for the initiative was to provide an enhanced level of security to all who reside within and pass through the barrier island area.

During the initial conceptual phase, it was learned that many south Palm Beach County agencies had already begun exploring similar projects. Many are now in some phase of implementation on their respective local road systems. Furthermore, several residents of Ocean Ridge have contacted me regarding local implementation of an ALPR camera system on local roadways.

During the initial phases of this project, it was assumed that placement of ALPR systems would be permissible along State Road right of ways, as several are in existence within Palm Beach County and throughout the State of Florida. However, in the four years since the initiation of this project, the Florida Department of Transportation has issued a letter of interpretation prohibiting the placement of ALPR systems on or encroaching upon all State Roads and their right of ways. This interpretation, in effect, eliminated the most logical locations to operate a cost effective and efficient Town wide ALPR program.

The project, as originally presented, did not consider the installation of ALPR cameras solely on Town right of ways or private property, as a phase one option.

Having been approached by several residents regarding this issue, I wish to inform you that there appears to be a continued interest in implementing an ALPR system within the Town.

Based upon the direction given at the last update, I have continued to research this project. As of today, with improved technology in the systems, it appears as if the project could be completed using areas further from the road surface than the FDOT Right of Way, such as private property and Town Rights of Way. The cost of doing the project in this manner and maintaining all data within the Police Department is estimated at approximately $200,000.00 or slightly higher. These costs are for installation, purchase of equipment and set-up. Additional recurring costs which must also be considered are Wireless data connections, annual maintenance and repair costs (Estimated at $9,400.00- $ 11,000.00 per year).

As part of the continuing research, I have engaged four separate vendors and currently find only one with the capability to provide the system and installation the Town would require (off right of way locations). This vendor is also currently engaged with several other Palm Beach County municipalities and the project items are GSA listed for pricing.

Request for Consideration:

Should the Commission desire to move forward at this time, I would request authorization to enter into talks with private property owners in an attempt to locate and secure sites for the placement of equipment for the project. Failing the ability to secure private property sites for installation of equipment, it is my recommendation the project be shelved until there is a change in Florida Statute, or statutory interpretation by either the Florida Department of Transportation or the Office of the Governor.

Agenda: June 6, 2016

Memo: Item # 10

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of the Town Manager

Subject: Authorize to renegotiate Police Services for Briny Breezes

Mayor and Town Commissioners:

Attached is a copy of the current 3-year agreement with Briny Breezes to provide Police Department services for their town. This contract expires September 30th of the current fiscal year.

Our relationship has been good with the Town of Briny Breezes and we are favorable to continuing the current arrangement for a new term of three years. We are recommending a modest increase to cover ongoing police department costs for service provision, and any other changes amenable to both Towns.

Staff recommends negotiation and implementation of a new service contract to provide the Town of Briny Breezes with comprehensive Police coverage services extensively as it exists today. We recommend the current contract price be adjusted upwards between 3 to 4% to cover the increased police department costs associated with providing coverage.

TOWN OF BRINY BREEZES
4802 N. Ocean Boulevard
Briny Breezes, Florida 33435
Telephone: (561) 272-5495
Fax: (561) 272-1988

May 5, 2016

Mayor Geoffrey A. Pugh and Commissioners
Town of Ocean Ridge
6450 North Ocean Boulevard
Ocean Ridge, FL 33435

James Titcomb, Town Manager
Town of Ocean Ridge
6450 North Ocean Boulevard
Ocean Ridge, FL 33435

Re: Interlocal Agreement for Law Enforcement Services

Honorable Ocean Ridge Mayor, Town Commissioners, and Manager:

The current Law Enforcement Interlocal Agreement (ILA) between our respective municipalities expires at midnight on September 30, 2016, and the Town Council of Briny Breezes wants to convey their interest in renewing the ILA.

We invite you to propose your terms and conditions for renewal of the ILA and ask that you return your proposal to us by June 20th. We appreciate the cooperation that exists between our two towns and look forward to your response.

Sincerely,

Susan Thaler
President, Briny Breezes Town Council

INTERLOCAL AGREEMENT FOR LAW ENFORCEMENT SERVICES

This Interlocal Agreement, is made and entered into this First Day of October, 2013, by and between the **Town of Ocean Ridge**, a municipal corporation of the State of Florida, hereinafter called "Ocean Ridge", and the **Town of Briny Breezes**, a municipal corporation of the State of Florida, hereinafter called "Briny Breezes", which Towns are adjoining municipal corporations located within the territorial boundaries of the County of Palm Beach, Florida.

WITNESSETH:

WHEREAS, Section 163.01 and 166.0495, Florida Statutes, authorize a municipality to enter into an interlocal agreement with an adjoining municipality in the same county to provide law enforcement services, conduct law enforcement activities, and provide police protection services, hereinafter called "Professional Law Enforcement Services", within the territorial boundaries of the other adjoining municipality; and

WHEREAS, Briny Breezes is in need of professional law enforcement services within its territorial boundaries for the safety, protection and general well being of its citizens, residents, property owners, and the members of the public; and,

WHEREAS, Briny Breezes has requested an Interlocal Agreement be entered between it and Ocean Ridge pursuant to Section 163.01 and 163.0495, Florida Statutes by which Ocean Ridge shall and will provide it with the professional law enforcement services that Briny Breezes requires within its territorial boundaries by and through the Ocean Ridge Police Department; and,

WHEREAS, Ocean Ridge is willing to enter into such an Interlocal Agreement with Briny Breezes for the purposes aforesaid upon and for a fair consideration.

NOW THEREFORE, for and in consideration of the mutual covenants and promises hereinafter contained to be kept and performed by the parties hereto, and for other good and valuable considerations, the parties agree as follows:

Section 1. Recitals Adopted.
The above recitals are true and correct, and are adopted herein as legislative findings of fact.

Section 2. Services Personnel and Equipment.
Ocean Ridge agrees to provide professional law enforcement services within the territorial boundaries of the municipality of Briny Breezes in substantially the same manner and form as that provided by Ocean Ridge for its own citizens.

EXHIBIT A

Section 3. Inspection and Approval.

Briny Breezes acknowledges that it has inspected the Ocean Ridge Police Department, has informed itself as to the number of sworn law enforcement officers and police personnel employed, the amount and quality of equipment and physical resources available for police protection and law enforcement activities, and the available scope and capabilities of such police facilities, and does hereby approve and accept these personnel, services and facilities as being adequate, reasonable, and capable for the purpose of providing professional law enforcement services within the territorial boundaries of the Town of Briny Breezes.

Section 4. Term of Contract.

The term of this agreement shall be for a period of three (3) years, commencing on October 1, 2013, at 12:01 A.M., and terminating on September 30, 2016, at midnight. This Agreement can be extended for an additional term based on agreement between the parties.

Section 5. Amount and Method of Payment.

A. In consideration of Ocean Ridge providing the professional law enforcement services provided herein, Briny Breezes agrees to pay Ocean Ridge compensation in the sum of Two Hundred Three Thousand and Five Hundred Dollars ($203,500) during the first year of this Agreement.

B. Before July 1, 2014 and annually before July 1 of each succeeding year of this Agreement, the compensation payable by Briny Breezes to Ocean Ridge shall be adjusted, effective October 1 of each year of the Agreement, by the annual Consumer Price Index-United States All Items for Urban Consumer (CPI), as published by the Bureau of Labor Statistics of the U.S. Department of Labor, plus 1.5%.

C. Briny Breezes shall pay such compensation to Ocean Ridge in twelve equal installments, to be paid consecutively on the first day of each month throughout the term of this agreement.

Section 6. Termination.

In the event that the Town of Briny Breezes should cease to be a municipal corporation of the State of Florida by reason of its dissolution or abolishment, or by its merger or consolidation with the County of Palm Beach or with another municipal corporation within said county, then in such event this agreement shall thereupon terminate and cease to be in effect. Any indebtedness payable hereunder by the Town of Briny Breezes to the Town of Ocean Ridge for services provided pursuant to the terms hereof shall be equitable pro rated up to and including the date of said termination.

Section 7. Lawful Authority.

Briny Breezes agrees to implement this agreement through town ordinances delegating lawful powers and authority, and by enacting effective police

regulations that will establish the lawful authority for the Ocean Ridge Police Department to render effective professional law enforcement services within the territorial boundaries of the Town of Briny Breezes.

Section 8. Exclusive Authority.

In rendering services hereunder in and for the Town of Briny Breezes, the Chief of Police of Ocean Ridge shall have full, complete, and exclusive authority over the use and operations of the personnel, vehicles, and equipment of the Ocean Ridge Police Department. Said Police Chief shall have full discretion to employ accepted techniques, methods, and procedures in performing law enforcement services, conducting law enforcement activities and providing professional law enforcement services within the territorial boundaries of the Town of Briny Breezes as he deems necessary.

Section 9. Public Obedience

The officials, citizens, residents, and property owners of Briny Breezes shall at all times obey the lawful commands of the Chief of Police, the Police Officers, and the personnel of the Town of Ocean Ridge Police Department in the direction, management and deployment of its resources hereunder, and shall not interfere with them in the performance of their official duties hereunder.

Section 10. Personnel Complaints.

All suggestions, recommendations, and complaints concerning the services provided hereunder shall be directed to the attention of the Chief of the Ocean Ridge Police Department in writing for proper administrative remedy and/or response.

Section 11. Official Appointment.

Pursuant to the Charter and Ordinances of Briny Breezes, the Chief of Police of Ocean Ridge is hereby appointed as, and declared to be, the Town Marshal of Briny Breezes. In addition, all other sworn law enforcement officers of the Ocean Ridge Police Department are hereby appointed as, and declared to be, Deputy Town Marshals of Briny Breezes. Prior to commencement of their duties hereunder, all such appointees and designees shall take an oath of office as sworn law officers for the Town of Briny Breezes. The Town Clerk is hereby authorized and directed to administer such oath of office to the Chief of Police of Ocean Ridge, and the Chief of Police shall administer the oath of office to his law enforcement officers.

Section 12. Procedure for Simultaneous Public Safety Problems.

The parties agree that if the Police Department of the Town of Ocean Ridge receives simultaneous calls for its services for separate incidents or other public safety problems in both Ocean Ridge and Briny Breezes, the judgment of the Chief of the Ocean Ridge Police Department, or his senior officer on duty at the time, as to which call should receive first priority response shall be binding upon the parties hereto and shall control their actions.

Section 13. Ocean Ridge's Insurance.

In rendering services hereunder to Briny Breezes, Ocean Ridge shall carry all necessary and required policies of insurance in amounts of coverage sufficient to protect its personnel in the event of death or injury and its equipment in the event of damage or destruction, and shall provide its employees with Workers' Compensation Insurance, and Law Enforcement Officers Death Benefit Insurance. Ocean Ridge shall also carry all risk liability insurance continually during the term of this Agreement in an amount acceptable to Briny Breezes. Briny Breezes shall be named as an additional insured on all said policies which must provide for 30-days notice to Briny Breezes prior to cancellation.

Section 14. Briny Breezes' Insurance.

Briny Breezes shall carry all risk liability insurance continually during the term of this Agreement in an amount acceptable to Ocean Ridge. Ocean Ridge shall be named as an additional insured on said policy, which must provide for 30-days notice to Briny Breezes prior to cancellation.

Section 15. Quality of Service.

Ocean Ridge agrees to use its best efforts to provide Briny Breezes with a professional level of police protection to the same extent as that which is customarily provided in Palm Beach County by a Town comparable in size to Ocean Ridge. This shall include the following:

a. Provide routine patrol with the same regularity as in Ocean Ridge
b. Respond to calls for service
c. Check security of common buildings (night time)
d. Investigate crimes occurring in the Town of Briny Breezes
e. First responder treatment of injured residents
f. Provide information and activity reports to Briny Breezes Town Hall and Manager's Office
g. Provide speakers on Crime Prevention and Safety upon request
h. Any and all other Police Services as delivered to residents of Ocean Ridge

Section 16. Notice to the Parties.

Any notices required or contemplated under this Agreement shall be in writing and be sent to the Mayor of Briny Breezes at 4802 North Ocean Boulevard, Briny Breezes, Florida 33435; and to the Mayor of Ocean Ridge at 6450 North Ocean Boulevard, Ocean Ridge, Florida 33435.

Section 17. Construction of Words and Terms.

Wherever herein the context so requires, the use of the singular shall include the plural and vice versa, the use of the masculine shall include the feminine and neuter vice versa, and the use of "officials" shall include all appointed and elected officials of Ocean Ridge and Briny Breezes, and their successors and assigns.

Section 18. Integration.

This instrument embodies the whole agreement of the parties on the subject matter contained herein and there are no promises, terms, conditions, or obligations other than those herein contained. This Agreement shall supersede all previous communications, representations, offers, advertisements, brochures, proposals, or agreements regarding the subject matter contained herein, either oral or written, between the parties hereto and not herein contained.

Section 19. Severability.

In the event that any part, term or provision of this Agreement is found to be illegal or inoperative by a court of competent jurisdiction, the validity of the remaining proportions and provisions shall not be affected, and the rights and obligations or the parties shall be construed and enforced as if this Agreement did not contain the particular part, term or provision so held to be invalid.

Section 20. Captions.

Captions are included for convenience only and shall be given no legal effect whatsoever.

IN WITNESS WHEREOF the Town Commission of Ocean Ridge and Town Council of Briny Breezes have duly authorized their respective Mayors and Town Clerks to set their hands and seals hereto in lawful execution of this Interlocal Agreement and for the purposes hereof, the last date of execution shall be considered the date hereof.

Date: _____, 2013

TOWN OF OCEAN RIDGE, FLORIDA

Attest:

By: _____
Geoffrey Pugh, Mayor

_____
Karen E. Hancsak, Town Clerk

(Town Seal)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY.

_____
Kenneth G. Spillias, Town Attorney

Date: _____, 2013

TOWN OF BRINY BREEZES, FLORIDA

By: _____
Roger Bennett, Mayor

ATTEST:

_____
Nancy Boczon, Town Clerk pro tem

(Town Seal)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY.

_____
Jerome F. Skrandel, Town Attorney

Agenda: June 6, 2016

Memo: Item # 11

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of the Town Manager

Subject: Communications Service Tax Confidentiality Agreement

Mayor and Town Commissioners:

Attached is a copy of the Communications Services Tax Agreement for Access to Confidential State Tax Information between the Town of Ocean Ridge and The Florida Department of Revenue. This is a required ministerial contract function to interact and share legally protected records between our entities.

Staff recommends approval and implementation of this contract with the DOR.

Communications Services Tax Agreement for Access to Confidential State Tax Information between _____ and The Florida Department of Revenue

(Local Government Name)

1. The Florida Department of Revenue, acting in its capacity as coordinator of the Communications Services Tax (CST) Information Sharing Website, and _____(Local Government) enter into this Agreement for the sharing of certain information specified in s. 213.053(8)(t), Florida Statutes (F.S.). This Agreement does not apply to any Federal tax information that the Federal Government provided to the Florida Department of Revenue.

2. According to s. 213.053(8), F.S., when in receipt of information shared under this Agreement, the Local Government and any person or entity that may have access to confidential information obtained by the Local Government under this Agreement shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). Violation of confidentiality requirements is a misdemeanor of the first-degree, punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to $1,000.

3. As stated in s. 213.053(2), F.S., all information contained in returns, reports, accounts, or declarations is confidential. The Local Government and the person(s) referenced in paragraph 5 of this Agreement agree to take appropriate steps to protect confidential information obtained from the Florida Department of Revenue under this agreement from unauthorized use or disclosure.

4. The Local Government agrees that the information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., will be kept in a secure environment, and will only be used for the purposes stated in paragraph 5 of this Agreement. When no longer needed, the information obtained from the Florida Department of Revenue must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a cross-cut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.

5. Only the person(s) or entity designated by the Local Government ["Designated Person" and "Other Authorized Employees"] with an official need and use will be allowed to request, obtain, receive, and review the information. The Local Government agrees that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be shared by the Local Government, Designated Person, or Other Authorized Employees only with persons with direct responsibility for budget preparation, auditing, revenue or financial administration, or legal counsel, and may only be used for purposes related to budget preparation, auditing, and revenue and financial administration. Information shared under this Agreement may not be further disclosed by the recipient unless meeting these stated criteria.

6. Each Designated Person and Other Authorized Employee is required to execute their respective "Certification" section of the Communications Services Tax Agreement for Access to Confidential State Tax Information, which is found in the Addendum to this Agreement. This Certification indicates that such persons are familiar with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., and that such persons are bound by the terms of this Agreement. Any Designated Persons and Other Authorized Employees who have been selected by the Local Government subsequent to the signing of this Agreement must execute a separate Certification, which shall become a part of this Agreement. In each instance, Certifications shall be forwarded to the Florida Department of Revenue Disclosure Officer within 15 business days of hire date or change of employment status, with a cover letter signed by the Local Government signatory to this agreement.

7. The Local Government shall notify the Florida Department of Revenue Disclosure Officer in writing within 15 business days when any signatory of this Agreement [including Designated Person(s) and Other Authorized Employees] leaves employment or changes employment status such that he or she no longer has an official use for the information.

8. <u>Effective Date</u>
   This Agreement shall be effective on the date all parties have signed the Agreement.

9. <u>Duration and Termination</u>
   A. This Agreement shall terminate five (5) years from the effective date.
   B. Either party may terminate this Agreement upon no less than thirty (30) calendar days notice, without cause, unless the parties mutually agree upon a lesser time. Said notice shall be in writing, delivered by certified mail, return receipt requested, or in person with proof of delivery.

10. Legal Requirements
With respect to its interpretation, construction, effect, performance, enforcement, and all other matters, this Agreement shall be governed by, and be consistent with, the whole law of the State of Florida, both procedural and substantive. Any and all litigation arising under this Agreement shall be brought in the appropriate State of Florida court in Leon County, Florida.
    A. Each party hereto agrees that it shall be solely responsible for the wrongful act of its employees, contractors, and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity and the limitation set forth in section 768.28, F.S.
    B. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of any existing violation, breach, wrongful conduct; or of any future violation, breach, or wrongful conduct.

11. Modification
Modification of this Agreement shall only be valid when reduced to writing and duly signed. The parties agree to renegotiate this Agreement if revisions of applicable Federal and/or State statutes and regulations make changes necessary; or when either party deems such action appropriate in the administration of the laws.

12. Severability
If any provision of this Agreement or the application of it is determined to be invalid for any reason, such determination shall not affect the validity of other provisions or applications of the Agreement which can be given effect without the invalid provision or application. To this end, the provisions of this Agreement are declared to be severable.

13. The Local Government designates the following Designated Person to receive the password and user identification information for accessing the CST Information Sharing Website, and to control access to the CST Information Sharing Website:

Name (print) _____ **Title** _____

Mailing Address _____ **City/ZIP** _____

Phone Number _____ **E-mail Address** _____

14. This Agreement must be signed by the Local Government representative and the Florida Department of Revenue. Please sign and date in the space below. A copy of the Agreement, signed by the Florida Department of Revenue, will be returned to you. The parties have fully authorized the following persons to sign this Agreement on their behalf:

Approved by Local Government:

_____
Name (print)

_____
Signature
Title _____

Date _____

Approved by Florida Department of Revenue:

_____
Name (print)

_____
Signature
Deputy Program Director, General Tax Administration

OR

_____
Name (print)

_____
Signature
Program Director, General Tax Administration

Date _____

Please return your signed Agreement and Addendum to Paul Fultz, Disclosure Officer:

By e-mail to: **local-govt-unit@dor.state.fl.us**
By fax to: 850-921-4711
By mail to: Florida Department of Revenue
Local Government Unit
P.O. Box 6530
Tallahassee, FL 32314-6668

ADDENDUM

Communications Services Tax Agreement for Access to Confidential State Tax Information between _____ and The Florida Department of Revenue

(Local Government Name)

Designated Person's Certification

As the person designated in paragraph 13 of this Agreement to receive password and user identification information for accessing the CST Information Sharing Website, and to control access to the CST Information Sharing Website, I certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware that the unauthorized use or disclosure of state tax information is a misdemeanor of the first degree punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to $1,000. I understand that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration. I further certify that I have received a copy of the Agreement and agree to be bound by all of the Agreement terms.

Designee Name (print) _____ **Title** _____

Designee signature _____ **Date**_____

Other Authorized Employees' Certification

As an authorized employee or contractor of the Local Government, I certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware that the unauthorized use or disclosure of state tax information is a misdemeanor of the first degree punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to $1,000. I understand that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration. I further certify that I have received a copy of the Agreement and agree to be bound by all of the Agreement terms.

Name (print) _____**Title**_____

Signature_____ **Date**_____

Name (print) _____**Title**_____

Signature_____ **Date**_____

Name (print) _____**Title**_____

Signature_____ **Date**_____

Name (print) _____**Title**_____

Signature_____ **Date**_____

Name (print) _____**Title**_____

Signature_____ **Date**_____

Name (print) _____**Title**_____

Signature_____ **Date**_____

(Attach additional sheets, if needed)

Agenda: June 6, 2016

Memo: Item # 12

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of the Town Manager

Subject: Interlocal Agreement for ONE CENT Sales Tax (2)

Mayor and Town Commissioners:

Attached is a copy of the Interlocal Agreement for ONE CENT Sales Tax (2) plus a proposed chart of revenues should an additional penny sales tax pass voter approval in November.

This is the currently negotiated version between the Palm Beach County Board of Commissioners and the Palm Beach County School Board, which dismissed any partnerships and contribution for an Economic Council Development Fund or the Cultural Council requested entity funding schedules.

"50% plus one" of the municipalities must adopt this to pass a binding Interlocal agreement for funding. Even if the town does not pass it, but the referendum passes by popular vote in November, the Town will realize a pro rata share of the proceeds.

Staff makes no recommendations, but promised to bring the county/school board adopted and requested Interlocal Agreement forward for Town consideration.

INTERLOCAL AGREEMENT AMONG PALM BEACH COUNTY, THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA, AND THE SIGNATORY MUNICIPALITIES PERTAINING TO THE SHARED DISTRIBUTION AND USE OF THE ONE CENT LOCAL GOVERNMENT INFRASTRUCTURE SURTAX

THIS INTERLOCAL AGREEMENT ("Agreement") is made and entered into as of this ___ day of _____, 2016, by and between **PALM BEACH COUNTY** ("County"), a political subdivision of the State of Florida, **THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA**, a corporate body politic of the state of Florida ("School Board"), and the signatory municipalities (collectively referred to hereinafter as "**MUNICIPALITIES**"):

WITNESSETH:

WHEREAS, pursuant to section 212.055(2), Florida Statutes (2015), the County intends to authorize by Ordinance the imposition of a one percent (1.0%) local government infrastructure sales surtax ("Surtax") upon taxable transactions occurring in Palm Beach County and has provided for distribution of the proceeds from the Surtax subject to the outcome of a countywide referendum on November 8, 2016; and

WHEREAS, the Municipalities are located within Palm Beach County, are eligible to receive a portion of the Surtax, represent a majority of the County's municipal population, and desire to jointly establish with the County the distribution formula for the proceeds of the Surtax in accordance with section 212.055(2)(c)(1), Florida Statutes (2015); and

WHEREAS, section 212.055(2)(c)(1), Florida Statutes (2015), provides that this Agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; and

WHEREAS, the parties to this Agreement desire to work together in order to promote the safe, efficient, and uninterrupted provision of numerous essential public services provided by the County, the Municipalities, and the School Board, including but not limited to providing improvements to district-owned school buildings, equipment, technology and security; purchasing school buses; repairing, constructing and equipping roads, bridges, sidewalks, streetlights, signalization, parks, recreational and governmental facilities, drainage, and wastewater facilities; and purchasing public safety vehicles and equipment; and

WHEREAS, the parties to this Agreement shall each be responsible for the adoption of project lists that will be funded from the Surtax Proceeds, subject to future revisions by the governing body of each applicable entity.

NOW THEREFORE, in consideration of the promises, covenants, and commitments contained herein and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged set forth herein, the parties agree as follows:

SECTION 1. RECITALS.

The foregoing recitals are true and correct and are hereby incorporated into and become a part of this Agreement.

SECTION 2. TERM.

This Agreement shall become effective when approved by the governing bodies of the County, the requisite number of Municipalities, and the School Board pursuant to section 212.055(2)(c)(1), Florida Statutes (2015). This Agreement shall remain in effect for the life of the Surtax imposed pursuant to the County Ordinance imposing the Surtax (the "Ordinance") and until all Surtax Proceeds, as defined in Section 2 below, are expended by the respective parties.

SECTION 3. DISTRIBUTION PERCENTAGES.

(a) The Surtax Proceeds, defined as the collected Surtax less the amounts retained by the Florida Department of Revenue for administrative expenses pursuant to section 212.055(2), Florida Statutes (2015), derived from the Surtax levied and imposed by the County shall be distributed by the Department of Revenue directly to the parties to this Agreement as follows:

Recipient	**Share of Total Proceeds**
Palm Beach County	30.0%
School Board of Palm Beach County, Florida	50.0%
Municipalities within Palm Beach County	20.0% (to be divided proportionately among them based on population in the manner as set forth in Section 218.62(3), Florida Statutes; provided that the County's share received shall be as described herein and not pursuant to Section 218.62, Florida Statutes).

(b) Distribution of the Surtax Proceeds hereunder shall be made monthly by the Department of Revenue from the Discretionary Surtax Clearing Trust Fund directly to the County, the Municipalities, and the School Board as to their respective shares of Surtax Proceeds during the term of this Agreement commencing on or about January 2017 and each month thereafter during the term of this Agreement.

SECTION 4. USE OF SURTAX PROCEEDS.

The parties to this Agreement each certify that all Surtax Proceeds shall be expended only as permitted by section 212.055(2), Florida Statutes and the ballot language of the November 8, 2016 referendum. The County, the Municipalities, and the School Board shall each

be separately responsible for the adoption of project lists that will be funded from the Surtax Proceeds, subject to future revisions by the governing body of each applicable entity. Any future revisions of the resolution(s) of the individual parties shall not require an amendment to this Agreement or the joinder and consent of the other parties.

SECTION 5. CREATION OF CITIZEN OVERSIGHT COMMITTEES.

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

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

(c) The Committees shall meet monthly, or as otherwise needed to fulfill their duties and responsibilities. Each Committee shall annually provide a report to the governing board of the entity which created it for acceptance.

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

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

SECTION 6. MUTUAL COOPERATION.

Each party agrees to work cooperatively and in good faith, individually and collectively, with the other parties to this Agreement on matters that are included and beyond the scope of this Agreement.

SECTION 7. MISCELLANEOUS.

(a) This Agreement is the entire agreement between the parties and all understandings and agreements are incorporated in this Agreement. This Agreement supersedes any prior agreements between the parties relating to Surtax.

(b) Nothing contained in this Agreement shall be construed to create the relationship of principal and agent, partnership, joint venture or any other relationship between the parties hereto.

(c) The parties expressly acknowledge that it is not their intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement. None of the parties intend to directly or substantially benefit a third party by this Agreement. The parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against any of the parties based upon this Agreement. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

(d) Each party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each party shall be responsible for compliance with any public documents request served upon it pursuant to Section 119.07, Florida Statutes, and any resultant award of attorney's fees for non-compliance with that law.

(e) In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, unlawful, unenforceable or void in any respect, the invalidity, illegality, unenforceability or unlawful or void nature of that provision shall not effect any other provision and this Agreement shall be considered as if such invalid, illegal, unlawful, unenforceable or void provision had never been included herein.

(f) This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida without regard to its conflict of laws provisions. The parties agree that any controversies or legal disputes arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the State courts of the Fifteenth Judicial Circuit of Palm Beach County, Florida.

(g) A copy of this Interlocal Agreement and all subsequent amendments hereto shall be filed with the Clerk of the Circuit Court of Palm Beach County, Florida, upon its execution by all parties hereto.

IN WITNESS WHEREOF, the Parties hereto, through their duly authorized representative, have caused this Local Government Infrastructure Surtax Interlocal Agreement to be duly executed in counterparts by their respective and duly authorized officers as of the date set forth above.

PALM BEACH COUNTY, FLORIDA

By: _____
Mary Lou Berger
Mayor

(SEAL)

ATTEST:

Sharon R. Bock, Clerk & Comptroller
Circuit Court

By:_____
Deputy Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By:_____
County Attorney

THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA

By:_____
Chuck Shaw, Chairman

By:_____
Robert M. Avossa, Ed.D., Superintendent

(SEAL)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By:_____
School Board Attorney

CITY OF _____, FLORIDA

By: _____
Name:_____
Title:_____

Local Discretionary Sales Surtax

State Distribution Formula & 1 Year Estimate from the 2015 Local Government Financial Handbook

2,691,486,189

Local Government	State Distribution Formula Distribution Percentage	Distribution Percentage	One Cent Distribution 1 Year	10 Year No Revenue Increase	10 Year 3% Revenue Increase
PALM BEACH BOCC	**59.318244**	**30.000%**	$ 68,382,438	$ 683,824,380	$ 807,445,857
Atlantis	0.107709	0.0530%	$ 120,699	$ 1,206,995	$ 1,425,194
Belle Glade	0.935553	0.4599%	$ 1,048,388	$ 10,483,885	$ 12,379,157
Boca Raton	4.652370	2.2872%	$ 5,213,482	$ 52,134,823	$ 61,559,734
Boynton Beach	3.844876	1.8902%	$ 4,308,597	$ 43,085,975	$ 50,875,038
Briny Breeze	0.022122	0.0109%	$ 24,790	$ 247,897	$ 292,712
Cloud Lake	0.007141	0.0035%	$ 8,003	$ 80,025	$ 94,492
Delray Beach	3.366575	1.6551%	$ 3,772,610	$ 37,726,100	$ 44,546,209
Glen Ridge	0.011759	0.0058%	$ 13,177	$ 131,771	$ 155,592
Golf	0.013370	0.0066%	$ 14,982	$ 149,821	$ 176,906
Greenacres	2.072028	1.0187%	$ 2,321,930	$ 23,219,302	$ 27,416,877
Gulf Stream	0.052566	0.0258%	$ 58,906	$ 589,057	$ 695,546
Haverhill	0.105722	0.0520%	$ 118,473	$ 1,184,732	$ 1,398,907
Highland Beach	0.192276	0.0945%	$ 215,466	$ 2,154,660	$ 2,544,178
Hypoluxo	0.143469	0.0705%	$ 160,772	$ 1,607,722	$ 1,898,365
Juno Beach	0.171497	0.0843%	$ 192,180	$ 1,921,805	$ 2,269,228
Jupiter	3.074644	1.5116%	$ 3,445,470	$ 34,454,700	$ 40,683,406
Jupiter Inlet Colony	0.021263	0.0105%	$ 23,827	$ 238,270	$ 281,344
Lake Clarke Shores	0.180410	0.0887%	$ 202,169	$ 2,021,686	$ 2,387,165
Lake Park	0.455159	0.2238%	$ 510,054	$ 5,100,545	$ 6,022,619
Lake Worth	1.955674	0.9615%	$ 2,191,543	$ 21,915,435	$ 25,877,298
Lantana	0.572210	0.2813%	$ 641,223	$ 6,412,234	$ 7,571,435
Loxahatchee Groves	0.170906	0.0840%	$ 191,519	$ 1,915,186	$ 2,261,413
Manalapan	0.021907	0.0108%	$ 24,549	$ 245,490	$ 289,870
Mangonia Park	0.105883	0.0521%	$ 118,654	$ 1,186,537	$ 1,401,039
North Palm Beach	0.654093	0.3216%	$ 732,981	$ 7,329,814	$ 8,654,895
Ocean Ridge	0.095574	0.0470%	$ 107,101	$ 1,071,012	$ 1,264,629
Pahokee	0.293112	0.1441%	$ 328,464	$ 3,284,638	$ 3,878,433
Palm Beach	0.438675	0.2157%	$ 491,583	$ 4,915,825	$ 5,804,506
Palm Beach Gardens	2.688266	1.3216%	$ 3,012,492	$ 30,124,923	$ 35,570,894
Palm Beach Shores	0.061586	0.0303%	$ 69,014	$ 690,141	$ 814,904
Palm Springs	1.121494	0.5513%	$ 1,256,754	$ 12,567,545	$ 14,839,500
Riviera Beach	1.810970	0.8903%	$ 2,029,387	$ 20,293,874	$ 23,962,592
Royal Palm Beach	1.947190	0.9573%	$ 2,182,037	$ 21,820,367	$ 25,765,044
South Bay	0.161671	0.0795%	$ 181,170	$ 1,811,695	$ 2,139,213
South Palm Beach	0.073130	0.0360%	$ 81,950	$ 819,505	$ 967,654
Tequesta	0.302240	0.1486%	$ 338,693	$ 3,386,925	$ 3,999,212
Wellington	3.175212	1.5610%	$ 3,558,167	$ 35,581,669	$ 42,014,108
West Palm Beach	5.601454	2.7538%	$ 6,277,033	$ 62,770,335	$ 74,117,929
School District		**50.000%**	**$ 113,970,730**	$ 1,139,707,300	$ 1,345,743,095
Economic Incentives		**0.000%**	**$ -**	$ -	$ -
Countywide Total	**100.000000**	**1.000000**	**$ 227,941,460**	**$ 2,279,414,600**	**$ 2,691,486,189**

Agenda: June 6, 2016

Memo: Item # 13

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of the Town Manager

Subject: Annual Budget Process Meetings Schedule Dates

Mayor and Town Commissioners:

Please check your calendars/day planners/smart phones… We seek to establish the number and frequency of Annual Budget meetings, workshops and final Public Hearings to adopt the FY2016-17 Annual Budget.

We anticipate receiving final Ad Valorem revenue figures after July 1st from Palm Beach County's Property Appraiser's office and need to set an initial meeting for setting of the tentative millage rate for approximately the third week in July. Consider a window for this tentative millage meeting between July 13th and 26th.

Staff will set the number of workshops and public meetings through final public hearings based upon the availability of our Town Commission members; avoiding any of conflict dates with the School Board and County and adhering to all other timeline requirements of the FDOR's 2016 TRIM schedule published.

I just wanted to give you a heads up on the Public Hearing dates because many of your are starting to prepare for your budget dates.

PBC Board of Commissioners meeting;
Sept 6th First Public Hearing (Can't hold hearing on this date)
Sept 19th Final Public Hearing (Can't hold hearing on this date)

School Board Public meeting;
July 27th
Sept 7th (Can't hold hearing on this date)

Please keep in mind the tight TRIM schedule that I have for printing and testing the Notices before the TRIM mailing on August 22nd.
Please certify your DR420's the week of **July 18th and no later than July 27th**.

Thank you in advance for your cooperation.

Dino

Dino Maniotis, CFE
Tax Roll Coordinator
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-2681 Fax: 561 355-3963
Email: dmanioti@pbcgov.org

www.pbcgov.com/papa

Under Florida Law e-mail addresses are public record. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Agenda: June 6, 2016

Memo: Item # 14

Town of Ocean Ridge, Florida

Agenda Memorandum

Office of the Town Manager

Subject: Town Hall Generator Day Fuel Tank Replacement

Mayor and Town Commissioners:

The main exterior diesel generator at Town Hall, which has an exterior mounted fuel transfer pumping tank in series with the in-ground diesel tank, has deteriorated beyond its functional life span due to the corrosive marine environment in which it operates. These are custom built tank installations and few suppliers/fabricators quote them, those that do are with drastically different levels of cost.

Since we do not believe the stainless tanks at much higher cost than standard tanks will yield substantively more life span, we recommend going with a standard steel fabrication tank. Maintenance will also research additional coatings and methods for extending the practical lifespan of these custom tank installations.

Staff recommends we purchase the cheapest replacement tank quote option obtained, based upon multiple supplier quotes on standard fabricated steel tanks. We request an amount up to $12,000 to cover the replacement of this critical emergency equipment component, to be taken from Town contingency.

MEMBER PEI PETROLEUM EQUIPMENT INSTITUTE

QUOTATION AND CONTRACT

DELTA PETROLEUM & INDUSTRIAL, INC.
2070 Scott Avenue
West Palm Beach, FL 33409
Phone: (561) 840-1446
Fax: (561) 932-0426
Email: mware@deltapetroleum.net

PMA

Page 1 of 1

Date: June 1, 2016

Quotation # 16-14591

TO: Town of Ocean Ridge
6450 North Ocean Boulevard
Ocean Ridge, FL 33435

Attention:

Dave

Reference: Generator DayTank Replacement With Optional Cost for Stainless Ste unit. For Budget use.

We are pleased to submit this quotation, based on our interpretation of your requirements, as follows:

The estimated cost replace the existing outdoor daytank at the Town Hall's emergency generator unit would be:

For Standard type steel tank with primer coat and enamel finish. (same as existing)

$11,500.00

For Optional Stainless Steel tank 304 Grade

$24,250.00

For Optional Stainless Steel Tank 316 Grade (special construction. Waiting on price)

Installation includes:

- Salvage usable fuel and return to main storage tank. Dispose of petroleum waters properly.
- Lock out/Tag out electric and disconnect wiring etc.
- Disconnect fuel piping from existing feeder lines
- Provide and install the new daytank (Pryco #PY75ULDW) and anchor to existing slab.
- Reconnect fuel supply and return piping.
- Reconnect electrical connections to existing.
- Test out system for proper operation and correct any leaks as needed.
- Pump out the 100 gallon temporary tank and return it to Delta Petroleum's warehouse.

Please note, this is for budgeting purposes and is not a formal contract.

PAYMENT TERMS:
Down payment for daytank required in advance of order. (standard const. $8,000.00) (304 S.S const. 20,000.00) (316 grade SS unit is unknown yet) Balance due upon completion of the installation.

ACCEPTANCE: This proposal, when accepted by the Purchaser, and final approval of sellers Official Officer, will constitute a bona-fide contract between us, subject to all terms and conditions on the reverse side. It is expressly agreed that there are no promises, agreements, or understandings, oral or written, not specified in this proposal.

Sales Representative

Company Name

Signature

Print name of signature and title

Date

Delta Acceptance	
Signature of Officer	
Title	Date
Sales Mgr.	Credit Mgr.

QUOTATION T0958

QUOTATION & CONTRACT

For Installation or Service

DATE: 23 MAY 2016

GLASGOW EQUIPMENT SERVICE, INC.
P.O. BOX 10087
RIVIERA BEACH, FLORIDA 33419-0087
PHONE (561) 842-7236 * FAX (561) 842-7402

TOWN OF OCEAN RIDGE
ATTENTION: DAVID
6450 NORTH OCEAN BLVD.
OCEAN RIDGE, FL. 33435

RE: SUPPLY AND INSTALL NEW DAY TANK

IN RESPONSE TO YOUR INQUIRY WE SUBMIT THE FOLLOWING QUOTATION:

- DISCONNECT POWER AND FUEL LINES TO EXISTING PRYCO 100 GALLON SINGLE WALL DAY TANK.
- REMOVE RESIDULE FUEL AND TRIPLE WASH TANK PRIOR TO LOADING.
- LOAD AND PROPERLY DISPOSE OF DAY TANK AND RESIDULE CONTENTS.
- SUPPLY AND INSTALL NEW PRYCO 100 GALLON U/L LISTED DOUBLE WALL DAY TANK AND TANK TRIM.
- RECONNECT EXISTING POWER AND FUEL LINES.
- STARTUP AND PURGE NEW SYSTEM AND CHECK FOR PROPER OPERATION.
- CLEANUP AND REMOVE GLASGOW GENERATED DEBRIS.

TOTAL BID $17,498.00

EXCLUSIONS AND CLARIFICATIONS

- NO ENGINEERING OR PERMITTING.
- NO ENVIRONMENTAL SERVICES OR CLOSURE REPORTS.

IF YOU HAVE ANY QUESTIONS PLEASE CONTACT ME. THANK YOU FOR THE OPPORTUNITY TO BE OF SERVICE

SINCERELY,

MIKE KERCE, OPERATIONS MANAGER
GLASGOW EQUIPMENT SERVICE, INC.

QUOTATION & CONTRACT

For Installation or Service

DATE: 23 MAY 2016

GLASGOW EQUIPMENT SERVICE, INC.

TERMS AND CONDITIONS

PRICES – Prices quoted are for acceptance within 30 days and, unless otherwise specified, are subject to change without notice after that date.
RATES – All labor charges are based upon working during normal hours. Unless otherwise stated, requirements of the customer, (or other conditions over which Glasgow has no control) which make it necessary to pay Glasgow's employees or sub-contractors at overtime rates will result in additional charges. Delays caused by circumstances out of Glasgow's control which make overtime work necessary in order to complete on schedule will also result in additional charges to cover overtime rates.
DELIVERY – Glasgow will inform customer when equipment is ready for delivery to job site but will not deliver it until requested to do so by the customer. It is the customer's responsibility to make sure that job site is accessible for delivery, that space is available to unload and store the equipment, and that authorized personnel are present at job site to take delivery of equipment on arrival. Any wasted journeys or wasted time caused by conditions which delay or prevent delivery will be charged for.
TITLE – Title to equipment passes to customer on delivery and Glasgow is not responsible for loss or damage to equipment after delivery. However, Glasgow retains title (for security purposes only) to all equipment until paid in full, and Glasgow may at its option repossess the same, upon customer's default in payment as provided hereunder, and charge customer with any deficiency. Delays or extra costs caused by equipment or parts found to be missing when required for installation are not included and will be charged for.
TERMS OF PAYMENT – Payment for equipment is due no later than 30 days after it is delivered to customer, regardless of whether or not installation has commenced. Payment for work, including installation or service work, is due on completion unless the work takes more than one month to complete, in which case monthly bills for percentage of work completed will be presented, and will be due on presentation. If the quotation specifies an advanced payment, this will be paid before work commences. Glasgow may refuse to start or to continue work if payments are not made as provided.
LIEN RIGHTS – To protect all parties, a mechanic lien will be automatically filed where payment is not received according to the terms stated above.
WARRANTY – Materials supplied by Glasgow are guaranteed for 90 days from the date of installation or delivery, ordinary use, wear and tear, or damage from abuse or accident excepted. It is understood that products and parts not manufactured and work not performed by Glasgow are warranted only to the extent and in manner that the same are warranted to Glasgow by Glasgow's vendors and then only to the extent that Glasgow is able to enforce such warranty. In enforcing such warranty it is understood that Glasgow shall have no obligation to initiate litigation unless the customer undertakes to pay all costs and expenses therefore, including but not limited to attorney's fees, and indemnifies Glasgow against any liabilities to Glasgow's vendors arising out of such litigation. This warranty is in lieu of any other liability for defects. Glasgow makes no warranty of merchantability and no warranties which extend beyond the description in this contract, nor are there any other warranties, express or implied, by operation of law or otherwise. The equipment should be periodically inspected, lubricated, and adjusted by competent personnel. This warranty is not intended to supplant normal maintenance service and shall not be construed to mean that Glasgow will provide fee service for periodic examination, lubrication or adjustment due to normal use, nor will Glasgow correct, without charge, breakage, maladjustments or other trouble arising from abuse, misuse, improper or inadequate maintenance, or any other causes beyond Glasgow's control. In the event of a claim, customer must give Glasgow prompt written notice, and provided all payments due under the terms of this contract have been made in full, Glasgow will, at Glasgow's own expense, correct any proved defect by repair or replacement. Glasgow will not, under this warranty, reimburse customer for cost of work done by others, nor shall Glasgow be responsible for the performances of equipment to which any revisions of alterations have been made by others.
EXCAVATION – Excavation quotations are based on normal soil conditions. In the event any underground structures, cables, conduit, debris, rock, water or running sand are encountered, destroyed or damaged during the performing of the contract, Glasgow shall not be held responsible. If this situation arises, Glasgow will immediately stop the work and shall notify the customer of the additional expenses to be incurred by the excavation. If customer does not approve the additional expenses within 24 hours after being notified by Glasgow, Glasgow will proceed to do the work, and the cost shall be borne by customer. Finished grades are to be established and verified by customer before commencement of work.
Glasgow's performance of this contract is contingent upon customer furnishing Glasgow with any necessary permission or priority required under the terms and conditions or government regulations affecting the acceptance of this order or the manufacture, delivery or installation of the equipment.
It is agreed that Glasgow's workmen shall be given a safe place in which to work and Glasgow reserves the right to discontinue work on the site whenever, in Glasgow's opinion, this provision is being violated.
Glasgow shall not be responsible in any way for the acts of others or for pro-rated expenses of any nature incurred by others in or about the project. Certificates of Workmen's Compensation, Bodily injury and Property Damage Liability insurance coverage will be furnished upon request. The premium for any bonds or insurance beyond Glasgow's standard coverage and limits will be an addition the

QUOTATION & CONTRACT

For Installation or Service

DATE: 23 MAY 2016

In consideration of Glasgow's performance of the work herein described, at the price stated, customer agrees to indemnify, defend and hold Glasgow harmless from all damages, claims, suits, expenses and payments resulting from loss, damage or injury including death, to person or property on account of or resulting from performance of this contract or from operation of the equipment whether before of after final acceptance, except as directly due to those acts or omissions of Glasgow's employees or those of Glasgow's sub-contractors.

Glasgow shall not be liable for any loss, damage or delay caused by acts of Government, strikes, lockouts, fire, explosions, theft, floods, riot, civil commotions, war, malicious mischief, or acts of God, or any cause beyond Glasgow's reasonable control, and in no event shall Glasgow be liable for consequential damages.

Should loss of or damage to Glasgow's material, tools or work occur at the erection site, customer shall compensate Glasgow therefore, unless such loss or damage results from Glasgow's own acts or omissions.

If any drawings, illustrations or descriptive matter are furnished with this proposal, they are approximate and are submitted only to show the general style and arrangement of equipment offered.

In the event of any default by customer in any payment, or of any other provision of this contract, the unpaid balance of the purchase price, less the cost of completing the work, as estimated by Glasgow, shall immediately become due and payable irrespective of the acceptance by Glasgow of notes from Glasgow or extension of time for payment.

The customer will insure the building and work which is situated on this premises in joint names, at the option of Glasgow, and the interest of the customer and Glasgow against loss or damage by fire of other loss. Customer shall procure and maintain insurance as full public liability insurance protecting both customer and Glasgow as co-insured. Such sums of insurance for the work which is being constructed will cover the cost of the work and materials used in and around the premises, and any policies issued pursuant hereto are to name customer and Glasgow, as their interest may appear. Copies of all insurance policies required to be issued hereunder shall be tendered to Glasgow, including any necessary endorsements. Any conditions in the customer's form of contract which conflicts with Glasgow's conditions state herein shall be void to the extent that it so conflicts.

In the event of any litigation arising as a result of this contract, the prevailing party will be entitled to recover a reasonable attorney's fee, and costs, together with reasonable

attorney's fee and costs on appeal.

Customer_____

Authorized Signature_____

Name & Title Of signer_____

Date_____

Glasgow Equipment Service, Inc.

Authorized Signature_____

Name & Title Of signer_____

Date_____