TOWN OF LOXAHATCHEE GROVES

Town Hall Council Chambers

TOWN COUNCIL REGULAR MEETING

AGENDA

FEBRUARY 2, 2021 – 7:00 – 10:30 P.M.

Palm Beach County entered modified "Phase-3" Covid-19 public protocols, limited public audience can be accommodated in Town Hall (currently a max 12-person audience w/mandatory facemasks, social distancing, first come seating). Public comment is also accepted by writing the Clerk's office. This meeting will be streamed and close-captioned as normal, access instructions posted on website.

Lisa El-Ramey, Mayor (Seat 3)

Phillis Maniglia, Councilmember (Seat 1) **Laura Danowski, Councilmember (Seat 2)**

Robert Shorr, Councilmember (Seat 4) **Marge Herzog, Vice Mayor (Seat 5)**

Administration

Town Manager, James S. Titcomb

Assistant Town Manager, Francine L. Ramaglia

Town Attorney, James Brako, Esq.

Town Clerk, Lakisha Q. Burch

Public Works Director, Larry A. Peters, P.E.

Civility: Being "civil" is not a restraint on the First Amendment right to speak out, but it is more than just being polite. Civility is stating your opinions and beliefs, without degrading someone else in the process. Civility requires a person to respect other people's opinions and beliefs even if he or she strongly disagrees. It is finding a common ground for dialogue with others. It is being patient, graceful, and having a strong character. That's why we say "Character Counts" in Town of Loxahatchee Groves. Civility is practiced at all Town meetings.

Special Needs: In accordance with the provisions of the American with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall within three business days prior to any proceeding, contact the Town Clerk's Office, 155 F Road, Loxahatchee Groves, Florida, (561) 793-2418.

Quasi-Judicial Hearings: Some of the matters on the Agenda may be "quasi-judicial" in nature. Town Council Members are required to disclose all ex-parte communications regarding these items and are subject to voir dire (a preliminary examination of a witness or a juror by a judge or council) by any affected party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment, without being sworn. Unsworn comment will be given its appropriate weight by the Town Council.

Appeal of Decision: If a person decides to appeal any decision made by the Town Council with respect to any matter considered at this meeting, he or she will need a record of the proceeding, and for that purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes any testimony and evidence upon which the appeal will be based.

Consent Calendar: Those matters included under the Consent Calendar are typically self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by a single motion. If discussion on an item is desired, any Town Council Member, without a motion, may "pull" or remove the item to be considered separately. If any item is quasi-judicial, it may be removed from the Consent Calendar to be heard separately, by a Town Council Member, or by any member of the public desiring it to be heard, without a motion.

TOWN COUNCIL AGENDA ITEMS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE

ROLL CALL

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

Palm Beach County entered "Phase-3" Covid-19 protocols, a limited public audience can be accommodated of up to 12-persons in audience, mandatory masks, social distancing, first come seating). Public Comments for all meetings may be received by email, or in writing to the Town Clerk's Office until 6:00 PM day of the meeting. Comments received will be "received and filed" and acknowledged as part of the official public record for indicated meeting. The Town Council meeting will be live-streamed and close-captioned for the public via our website.

CONSENT AGENDA

1. Approval of Meeting Minutes.
   a. January 21, 2020 Town Council Workshop Meeting Minutes
   b. February 18, 2020 Town Council Workshop Meeting Minutes
   c. September 22, 2020 Town Council Final Budget Hearing Meeting Minutes
   d. October 6, 2020 Town Council Regular Meeting Minutes
   e. October 20, 2020 Town Council Workshop/Special Meeting Minutes
   f. November 3, 2020 Town Council Regular Meeting Minutes
   g. November 17, 2020 Town Council Workshop Meeting Minutes
   h. December 1, 2020 Town Council Regular Meeting Minutes
   i. December 15, 2020 Town Council Workshop/Special Meeting Minutes
   j. January 5, 2021 Town Council Regular Meeting Minutes

PROCLAMATION

2. Proclamation- Village of Wellington's 25th Anniversary of Incorporation.

REGULAR AGENDA

3. Approval of Resolution No. 2021-04 authorizing the entry by the Town into agreements with Vendors for goods and services utilizing other Government Agency Contracts; authorizing the Mayor to execute necessary documents in forms acceptable to the Town Manager and Town Attorney to take necessary action to implement such Cooperative Purchasing Agreements.

4. Approval of the renewal of the Palm Beach Aggregates Master Agreement.

5. Presentation of FY 2018-2019 (FY19) Audits for the Town of Loxahatchee Groves Certified Annual Financial Report (CAFR) - from Terry Morton from Nowlen, Holt & Miner, P.A.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)
Laura Danowski, Councilmember (Seat 2)
Lisa El-Ramey, Mayor (Seat 3)
Robert Shorr, Councilmember (Seat 4)
Marge Herzog, Vice Mayor (Seat 5)

TOWN STAFF COMMENTS

Town Manager
Town Attorney
Public Works

ADJOURNMENT

Comment Cards:
Note public comment rules are modified during the COVID-19 pandemic, see above.

Anyone from the public wishing to address the Town Council, it is requested that you complete a Comment Card before speaking. Please fill out completely with your full name and address so that your comments can be entered correctly in the minutes and give to the Town Clerk. During the agenda item portion of the meeting, you may only address the item on the agenda being discussed at the time of your comment. During public comments, you may address any item you desire. Please remember that there is a three (3) minute time limit on all public comment. Any person who decides to appeal any decision of the Council with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which included testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate should contact the Town Clerk's Office (561-793-2418), at least 48 hours in advance to request such accommodation.

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Florida's Last Frontier
Town of
LOXAHATCHEE GROVES

155 F Road Loxahatchee Groves, FL 33470

Agenda # 1

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **Lakisha Burch, Town Clerk**

DATE: **January 20, 2021**

VIA: **James Titcomb, Town Manager**

SUBJECT: **Meeting Minutes**

Staff recommends approval of the attached meeting minutes.

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL WORKSHOP MEETING
JANUARY 21, 2020

CALL TO ORDER

Mayor Shorr called the meeting to order at 6:00 pm

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE

ROLL CALL

Mayor Shorr, Vice Mayor DeMarois, Councilmember Danowski, Councilmember El-Ramey and Councilmember Maniglia (absent)

Read into record per Councilmember Maniglia regarding OGEM roads and pilot program.

ADDITIONS/DELETIONS/MODIFICATIONS OF AGENDA

Move legislation session update to first item, Mary McNichols present for presentation.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

Marge Herzog spoke about Loxahatchee Groves Land Association Meeting being held on Thursday 23rd at 7pm, League of Women Voters will speak on the Census regarding the count.

DISCUSSION

1. Potential Redevelopment of (Paintball Property)- Moved to 3 in discussion

Presentation by to get feedback on a proposal of an Entertainment Park that is family friendly use with bowling roller rink wall climbing arcade games and restaurants.

Joanie Brinkman spoke on the zoning, noise, lighting, setbacks, and vibrations.

Tree and wetland preservation included in site plan.

Mayor Shorr brought up the Noise Ordinance on operating hours changes to 10 pm 55 to 50 decimals and it was said that

Will have a noise engineer to look into options of buffering on the engine which is less than 50 decimals or change the race hours to not have them running past Noise Ordinance operating hours.

Councilmember El-Ramey questions on fencing and security of land which will or will not keep animals and people out of racing area.

Public Comments

There were public comments by Simon Fernandez and John Ryan.

Council members comments on public comments as to make sure the potential applicants put in the research to get everything that the Town does allow.

2. Legislative Session Update- Moved to 1 in discussion

Mary McNicholas with Geoffrey and Associates handed out updated packet as to what was presented and discussed with Legislative parties in Tallahassee.

Danowski asked if everything is still moving forward and Mary assured that the Town is and will follow up with updates.

3. Discussion of Timberlane Place - Moved to 2 in discussion

Councilmember Danowski requested that a discussion about Timberlane Place landlock issue come up before the Council and she spoke via her perspective with trying to problem solve the issue. Response from Public Works and Legal have been great.

Councilmembers went had discussion as to what is to be done if we have no legal footing and how can we get the legal footing to be able to help.

Tim Hartwoods came up to speak on how this is been going on for 4 years and the Town has done the research back then and there is already has a solution the Town just needs to implement it.

Council consensus is to come back at next meeting to get title search and an assessment report on how to move forward with the project of how to address properties such as Timberlane Place.

Councilmembers discussed road priority list and what makes it a priority also how and with what to fix them with.

- Surfaces/Road Base – OGEM, paving or patching of different materials
- Speed tables – every thousand feet instead of every 500
- Drainage – 10 ft catch basins, swales & running gutters
- Wider roads – 10ft or 20ft
- Directing Committees to approach road issues as well by breaking roads into segments across the grid, as well as figuring out money and priority of each road, was mentioned by the Town Manager as to what is being presented to the committees.
- Costs for maintenance.
- Ordinance with cost sharing is not wanted again.
- Munilytics was brought up because they are already looking into equitable redistribution of assessment & application between mileage and acreage assessments as well as all different revenue sources in the formula they will produce.
- Bonds added on tax bills but needs to be tweaked either through acreage or mileage.
- After the engineer gives conceptual design mixed in budgeting with FAAC & RETGAC we could move forward on projects.
- Running status of tasks of things directed or asked of brought up during all meetings.

<u>Public Comments</u>
There was public comment by Simon Fernandez.

<u>TOWN COUNCILMEMBERS</u>
Shorr – handed out a list of the database for the Towns property except confidential, comparison of

2016 to 2019 PBC number of properties their codes and sizes, showing what has changed throughout.

ADJOURNMENT

There being no further business meeting was adjourned at 8:29 pm.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

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Mayor Robert Shorr

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Lakisha Burch, Town Clerk

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Vice Mayor David DeMarois

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Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

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Councilmember Lisa El-Ramey

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Town Attorney

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Councilmember Phillis Maniglia

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP MEETING
FEBRUARY 18, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor Shorr called the meeting to order at 6:02 p.m.

PLEDGE OF ALLEGIANCE
Mayor Shorr led the Pledge of Allegiance.

MOMENT OF SILENCE

ROLL CALL
Mayor Robert Shorr, Vice Mayor David DeMarios, Councilmembers Laura Danowski, Lisa El-Ramey and Phillis Maniglia, Town Manager James Titcomb, Town Attorney R. Brian Shutt and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS OF AGENDA
There were no additions/deletions/modification of agenda.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There were public comments made by the following Marge Herzog, Mary McNichols, John Ryan, Frank Schiola and Don Widing.

There was extensive conversation among the Town Council, Asst. Town Manager Ramaglia and Public regarding garbage and vegetation.

There was consensus among the Town Council for the Town Clerk to get each Councilmember a copy of the September 5, 2019 Town Council's Meeting.

DISCUSSION

1. Discussion of Drafts of Ordinance and Resolutions for Town Committees: Planning & Zoning Board, Financial Audit and Advisory, Roadway, Equestrian Trails & Greenway Advisory and Unified Land Development

Town Attorney Brian Shutt presented the item to the Council. He stated what the changes would be such as adding a non-resident on the committees, changing the amount of times a committee member can be absent, appointment of committee members and date of committee members are appointed. There was discussion among the Town Council and Town Attorney.

Councilmember Maniglia expressed her concerns regarding non-residents seating on boards, she stated residents want seats and are qualified to hold those seats to take precedence over a landowner. There was discussion among the Town Council. Town Attorney Shutt asked for clarification in regard to appointment of non-resident (landowner). There was further discussion among the Town Council, Town Attorney Shutt and Town Clerk Burch regarding committee members.

There was consensus of the Town Council to make the following changes: one non-resident (landowner) can seat on a committee, a committee member is only allowed to have two (2) unexcused absences and each committee will meet once a month.

There were public comments made by the following: Simon Fernandez and Don Widing.

2. Discussion of Town of Loxahatchee Groves' Vision regarding the following:
    a. Roads, Canal and Drainage
    b. Simmons & White

Town Manager Titcomb presented the item to Town Council stating this is being bought forward for Town Council to state priorities regarding roads, canal and drainage.

Town Planning Consultant James Fleishman presented and gave an overview of how the upcoming workshop will be formatted. There was discussion among Town Council and Town Staff. Councilmember Maniglia stated that money is the issues.

Brian Kelly, Engineer for Simmons & White presented to Town Council on his finding regarding roads. There was discussion among Town Council regarding the bond reducing speeding on roads, repairing OGEM roads and traffic studies.

Councilmember Maniglia asked about the water truck schedule and changing staff hours. Town Manager Titcomb responded and Public Director Peters also responded to Councilmember Maniglia' s question by stating employees don't mind working for overtime.

Councilmember Danowski asked about four 10-hour days. Mr. Peters responded.

There were public comments from the following: Simon Fernandez, Ron Jarriel, Todd McLendon, John Ryan, Jo Siciliano and Virginia Standish.

<u>TOWN COUNCILMEMBERS COMMENTS</u>
There were no Town Council comments.

<u>TOWN STAFF COMMENTS</u>
There were no Town Staff comments.

<u>ADJOURNMENT</u>
There being no further business the meeting was adjourned at 9:02 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

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Mayor Robert Shorr

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Lakisha Burch, Town Clerk

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Vice Mayor David DeMarios

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Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:	______________________________ Councilmember Lisa El-Ramey
______________________________ Office of Town Attorney	______________________________ Councilmember Phillis Maniglia

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF FINAL BUDGET HEARING AND REGULAR MEETING
SEPTEMBER 22, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER

Mayor El-Ramey called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE

Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE

Mayor El-Ramey led a prayer**.**

ROLL CALL

Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Town Attorney R. Brian Shutt, Public Works Director Larry Peters, Town Planning Consultant James Fleischmann and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA

There were no additions, deletions or modifications to the agenda.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

There were public comments from the following Paul Coleman and Mike Sands.

PUBLIC HEARING-FINAL BUDGET

1. Pursuant to F.S, 200.065(2)(d) & (e), the following announcement must be made: "*The Town of Loxahatchee Groves, Florida's rolled back rate is 2.8172 The percentage increase in property taxes for Fiscal Year 2020/2021 is 6.49% and the Town's millage rate to be adopted is 3.0000 mills*".

Town Manager Titcomb read the announcement pursuant to F.S. 200.65 (2)(d) & (e) into the record.

2. Approval of Resolution No. 2020-20 adopting the final 2020-2021 millage rate.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve Resolution No. 2020-20 adopting the final millage for the Town of Loxahatchee Groves; it

was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

3. Approval of Resolution No. 2020-21 adopting the final 2020-2021 operating budget.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve Resolution No. 2020-21 adopting the final budget operating budget for the 20-21 fiscal year for the Town of Loxahatchee Groves; there was public comment and discussion as follows:

Town Manager Titcomb spoke about and explained the operating budget.

There were public comments made by the following (In-person): Paul Coleman, Carol Doyle, Marianne Miles, Todd McLendon and Mobley Schloss.

Town Clerk Burch read into record comments from the following: Jane Cleveland, Gene Fontaine, Suzanne Hetrick, Jodi Jansen, Sharon Jarriel, Nate Kameka, Lisa Murray, Charleen McManus and Liz Smith.

Mayor El-Ramey asked the residents in the audience, how they heard about the funding of trails. Town Manager Titcomb spoke about and explained the operating budget.

Mary McNicholas from Sluggett and Associates, Town Lobbyist explained the TPA grants-multi use trails transformation of the corridor.

Councilmember Shorr stated he has been against this (funding of TPA grant) because he had read and researched. He also corrected his statement from previous meeting and passed out an email and he stated that it doesn't count against the Town's reserve.

Vice Mayor Herzog stated that the grant money that Sluggett and Associates worked on was for a specific purpose (made a promise). She also addressed the letter writing and stated that we should support Ms. McNicholas and support project going forward.

Councilmember Maniglia stated that we are paying 3 mills-to catch up. She also commented about unifying the Town (unified trail system), if the Town was to pave all roads (will bankrupt the town), spent 30 million on roads-still horrible, no pride, stay untied (agree or disagree). She also stated that we need to be aware of the Pac-Man minion. Councilmember Maniglia stated not to let the county railroad the Town.

Councilmember Danowski stated she agree with the multi-purpose trail-is a visionary project, like to see North/South trails get this much attention as Okeechobee Blvd. project is given, the economy being what it is doesn't support visionary at the time being that we can apply for it again. She stated that it is the lack of leadership (chasing tail for 12 years) has to fix what is broken.

Mayor El-Ramey gave an overview of what had been said, project has been in the making for 3 years, if not continued will be back at the 3-5-year planning, roads, surplus money and bonds. She stated that she appreciates the courage of the Town and Council.

therefore, after discussion; as it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Maniglia and Shorr. Nay: Councilmember Danowski. Motion passed 4-1.

Councilmember Shorr stated why he asked for this motion.

There were public comments by Marianne Miles and Todd McLendon.

Mayor El-Ramey stated that is a message that is being sent that when a promise is made, we follow through.

Motion was made by Councilmember Shorr seconded by Councilmember Danowski to not approve the funding of the TPA grant for the trail and roundabout; it was voted as follows: Ayes: Councilmembers Shorr and Danowski. Nays: Mayor El-Ramey, Vice Mayor Herzog and Councilmember Maniglia. Motion failed 2-3.

QUASI-JUDICIAL-PUBLIC HEARING

4. Approval of Resolution No. 2020- 19 approval of Palm West Site Plan Amendment.

Town Attorney Shutt swore in all the participants that would be speaking on the item and explained how the process will be conducted.

Town Planning Consultant, James Fleischmann presented the item and gave an overview of the history of the property. There was discussion among Town Council and Town Staff.

Councilmember Maniglia asked is Florida Department of Transportation (FDOT) going to pave. Mr. Fleischmann responded.

There was discussion among Town Council, Lauren McClellan, JMorton Planning and Architecture and Kan Yee, President, Yee's Corporation.

Vice Mayor Herzog asked about Tangerine that goes behind goes through someone property and asked what the distance between D Road and Tangerine is. Mr. Fleischmann responded.

Councilmember Shorr stated that he drove to the site and see that everything done as part of the project.

Councilmember Maniglia stated that she suggested Mr. Yee clean up the property before approval.

Mayor El-Ramey stated that other commercial existing building be bought to standard.

There were public comments by the following: Laura Cacioppo, Paul Coleman, Todd McLendon and Mary McNicholas.

Motion was made by Councilmember Shorr seconded by Councilmember Maniglia to continue this item until second meeting which is scheduled for January 19, 2021; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

5. Approval of First Reading of Ordinance No. 2020-09 approval of Noah's Ark Land Use and Zoning Change.

Town Attorney Shutt read the Ordinance No. 2020-09 into the record by its heading.

Town Planning Consultant James Fleishman presented the item to the Town Council

Josh Nichols of Schmidt Nichols and Owner of Preschool Management, Inc. also addressed Town Council regarding the Noah's Ark Land Use and Zoning Change.

Motion was made by Councilmember Maniglia seconded by Councilmember Herzog to approve on First Reading of Ordinance No. 2020-09 approving the future land use amendment and rezoning of Noah's Ark; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- Wasteful spending
- Reaching out to resident for their input
- Council staying united in cleaning the Town
- Staying focus and repairing OGEM roads

Laura Danowski, Councilmember (Seat 2)

- Thanked all residents
- Asked about committees (RETGAC and PZB) look at the Okeechobee overlay
- Ballard maintenance (who's going to take care of it)
- Spoke about Public Works

Lisa El-Ramey, Mayor (Seat 3)

- Letters- dumpsters
- Riding/Parking o shoulders of the road
- Plan for B Road restoration (time road)
- Charter Review Committee

Robert Shorr, Councilmember (Seat 4)

- Committee meeting (stream through Zoom)
- Tire amenity (Coastal to before Council in October)
- Spraying of canal
- Library- (there was consensus by Town Council to look into this matter)

Marge Herzog, Vice Mayor (Seat 5)

- Resident concern (businesses being snuck into the back five)
- Concern about Councilmember undermining projects coming forward

TOWN STAFF COMMENTS

Town Manager/ ATM

Gave KUDOS to Assistant Town Manager Francine Ramaglia, Accounting Technician Desiree Rice, Town Clerk's office for the hard work and effort that has been made.

Town Attorney

No comment.

Public Works

No comment.

ADJOURNMENT

There being no further business meeting was adjourned at 11:02 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

_____________________________ Mayor Lisa El-Ramey

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Lakisha Burch, Town Clerk

_____________________________ Vice Mayor Marge Herzog

_____________________________ Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

_____________________________ Councilmember Phillis Maniglia

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Office of Town Attorney

_____________________________ Councilmember Robert Shorr

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP/SPECIAL MEETING
OCTOBER 6, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor El-Ramey called the meeting to order at 7:01 p.m.

PLEDGE OF ALLEGIANCE
Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor El-Ramey led a prayer.

ROLL CALL
Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Town Attorney R. Brian Shutt, Public Works Director Larry Peters, Town Planning Consultant James Fleishman and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA
Town Manager Titcomb stated that there were two corrections on the heading of the minutes, the dates should have been September 8, 2020 instead of August 4, 2020. Corrections were made by Town Clerk Burch on final documents that will require signatures from Town Council.

Councilmember Danowski asked that item # 2 be pulled from the Consent Agenda for discussion and if item # 6 be modified by adding item 6a. Discussion on restoration of B Road.

Motion was made by Vice Mayor Herzog seconded by Councilmember Maniglia to accept the additions, deletions and modifications of the agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There were public comments in person by the following: Marianne Miles, Robert Miller and Cassie Suchy. Town Clerk Burch read the following into the record by the following: Lesley Rauberts and Andrew Somar.

CONSENT AGENDA

1. Approval of Meeting Minutes
   a. September 8, 2020 Loxahatchee Groves Water Control Dependent District Annual Landowners Meeting
   b. September 8, 2020 First Budget Hearing and Regular Meeting

Motion was made by Vice Mayor Herzog seconded by Councilmember Maniglia to approve the Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

2. Approval of Resolution No. 2020-23 authorization the Line of Credit (BankUnited)
PULLED FROM CONSENT AGENDA

Councilmember Danowski wanted to know, what would the emergency credit be used for. Town Manager Titcomb responded to her question. She then asked why it is just coming before Town Council. Town Manager Titcomb also responded to her question.

Councilmember Maniglia asked does the line of credit has to be used in a case of Mother Nature. Town Manager Titcomb responded her question.

Mayor El-Ramey asked had the Town had a line of credit and were the feeds comparable. Town Manager Titcomb and Assistant Town Manager Ramaglia responded to her question.

There were public comments made by the following: Marianne Miles and Todd McLendon.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve Resolution No. 2020-23 authorizing issuance of Emergency Line of Credit not to Exceed 500,000.00 dollars; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

QUASI-JUDICIAL-PUBLIC HEARING

3. Approval of Second Reading of Ordinance No. 2020-09 approving The Noah's Ark Preschool Amendment and Rezoning.

Town Attorney Shutt swore in all participants and read Ordinance No. 2020-09 approving The Noah's Ark Preschool Amendment and Rezoning into the record also explaining the of Quasi-Judicial.

James Fleischmann, Town Planning Consultant presented the item to Town Council.

Councilmember Maniglia stated that this is a non-profit is there some kind of discount to use this school for Town residents. Josh Nicholas representative of The Noah's Ark Preschool responded to Councilmember Maniglia' s question.

Mayor El-Ramey asked does the Preschool pay a fee instead of taxes. Mr. Fleischmann responded to her question.

Motion was made by Vice Mayor Herzog seconded by Councilmember Shorr to approve Ordinance No. 2020-09 on second reading approving The Noah's Ark Preschool amendment and rezoning; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

4. Approval of Resolution No. 2020-22 approving The Noah's Ark Preschool Site Plan.

Councilmember Shorr asked Town Attorney Shutt did the easement need to be all inclusive of recreation, utilities and maintenance need to be across the board in the future. Town Attorney Shutt responded.

Vice Mayor Herzog asked about parking. Mr. Nichols, representative for The Noah's Ark Preschool responded to Vice Mayor Herzog's question.

Councilmember Danowski asked about traffic study and Mr. Nichols stated that there was a traffic statement and Mr. Fleischmann responded 13 people per trip over beyond.

Mayor El-Ramey asked about easement, fees/taxes and hours of operation. Mr. Nicholas responded to her questions.

There was public comment made by the following: Cassie Suchy

Motion was made by Councilmember Shorr seconded by Councilmember Maniglia to approve Resolution No. 2020-22 with mentioned additional conditions stated by the Town Attorney; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

Before Town Council moved to the Regular Agenda, Town Manager Titcomb stated that Lt. Turner from Palm Beach County Sheriff Office wanted to give the Town Council an update. Lt. Turner addressed Town Council. He spoke about the Fireworks ordinance, drinking/drugs, crime levels are down, spike in ATV accidents, September's monthly report. Councilmember Maniglia asked about the ticket book. Lt. Turner responded to her question.

There was consensus by Town Council to move forward with Town Staff working with Lt. Turner and the Palm Beach Sheriff's Office to bring forth the finding at the 1st meeting in November.

REGULAR AGENDA

5. Approval of Special Mowing Projects Contractor(s) – Temporary Deployment vs Long Term Rotational Contracts to Bid.

Larry Peters, Director of Public Works presented the item.

There was consensus by Town Council to have staff to bring at the October 20th meeting a plan and scope of work for landscaping.

6. Discussion of products/quotes received to scope work for bids of council priorities - Road Repairs & Resurfacing.

Larry Peters, Director of Public Works presented the item.

There was public comment made by Marianne Miles.

There was consensus by Town Council to have staff to bring back to the next meeting of October 20th scope of work (patch work), pricing for sealing, 3rd option stated on page 8, engineering done in house, price compared to prep in-house/outsourcing, performance contract and grantee regarding road repairs and resurfacing.

6a. Discussion of Restoration of B Road.

There were public comments made by Marianne Miles in person and Town Clerk Burch read into record public comment by Geoff Sluggett.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to approve to extend the meeting from 10:30 p.m. until 11:00 p.m.; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

There was consensus by Town Council to do a resolution regarding restoration of B Road resident's easements.

7. Approval of Canal Vegetation Services Provider(s) – Piggyback SFWMD and other submittals and quotes.

There was consensus by Town Council to have Aquatic Vegetation Control, Inc. and Lake and Wetland Management-Palm Beach, Inc. both present to Town Council at the October 20th meeting.

TOWN COUNCILMEMBERS COMMENTS

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to extend the meeting from 11:00 p.m. to 11:30 p.m.; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to extend the meeting from 11:30 p.m. to midnight; it was voted as follows; Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

Phillis Maniglia, Councilmember (Seat 1)

- How we going to protect people
- Glad we are moving forward on OGEM
- Reimbursement for property that are being damaged by people who are having accidents
- Sod Farm (wetland bank)
- Pond on Tangerine (screening)

Laura Danowski, Councilmember (Seat 2)

- RV ordinance
- Having open Code Enforcement cases on the website
- Charter Review
- Cut-through
- Thanked Larry Peters for roadway information

Lisa El-Ramey, Mayor (Seat 3)

- Propose to reduce groom's quarters

There was consensus by Town Council to have Town Attorney Shutt look into groom's quarter resolution.

There was consensus by Town Council to have Town Manager Titcomb goals of what he will be measured on by October 20th meeting.

Robert Shorr, Councilmember (Seat 4)

- Parade/Flagpole Ceremony to be held on Sunday, November 15th at 9:30 a.m. to Noon.
- Surtax
- Itemized bill for Town's lobbyist

There was consensus by Town Council for Town Attorney Shutt to come up with a recreational easement.

Marge Herzog, Vice Mayor (Seat 5)

- Glad about the weed whacking & canal cleaning
- Update on tire amnesty

TOWN STAFF COMMENTS

Town Manager/ ATM

- Indian Trail Improvement District – Cut through

There was consensus by Town Council for Town Manager Titcomb and Town Attorney to move forward on research and craft a short term interlocal agreement with Indian Trails and look into all options.

Town Attorney

ADJOURNMENT

There being no further business the meeting was adjourned at 11:57 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

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Mayor Lisa El-Ramey

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Lakisha Burch, Town Clerk

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Vice Mayor Marge Herzog

____
Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

____
Councilmember Phillis Maniglia

____
James Brako, Town Attorney

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Councilmember Robert Shorr

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP/SPECIAL MEETING
OCTOBER 20, 2020

CALL TO ORDER
Mayor El-Ramey called the meeting to order at 6:01 p.m.

PLEDGE OF ALLEGIANCE
Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor El-Ramey led a prayer.

ROLL CALL
Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Town Attorneys Glen Torcivia and James Brako, Public Works Director Larry Peters and Town Clerk Lakisha Burch.

Councilmember Maniglia commented on the volume of the audio. Town Manager Titcomb responded to her concerns.

Mayor El-Ramey announced that if you are going to speak you will need to speak into the microphone.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA
Town Clerk Burch stated that item 5 First Reading of Ordinance 2020-11 had some additions added and the new version will the updated version was distributed to Town Council.

Motion was made by Vice Mayor Herzog seconded by Councilmember Maniglia to approve the changes and accept the agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There was no public comment.

Glen Torcivia from Torcivia, Dolan & Goddeu P.A. presented the Town's new attorney Mr. James Brako. Mr. Brako gave a brief introduction.

PRESENTATIONS

1. Presentation by Aquatic Vegetation Control, Inc. (15 minutes) **PRESENTER DID NOT SHOW UP**
2. Presentation by ~~Land~~ Lake & Wetland Management- Palm Beach (15 minutes)

Stu Fisher, owner of Lake & Wetland Management gave a brief history of his company and introduced his staff to Town Council and answered all Town Council's questions and concerns.

Councilmember Danowski asked does the company has snake equipment to clean out the culvers. Mr. Fisher responded yes.

Councilmember Maniglia asked what is plan of how canals will be cleaned and also how do they handle nurseries that are piped into the canals. Mr. Fisher responded to her concerns.

Vice Mayor Herzog asked what type of equipment used. Mr. Fisher responded.

Councilmember Shorr asked once emergency is addressed how are they going to be maintained. Mr. Fisher responded.

Motion was made by Councilmember Shorr seconded by Vice Mayor Herzog to move forward with Lake & Wetland Management to provide canal vegetation service by piggyback based on contract with South Florida Water Management District with option to renew in a year; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

PUBLIC HEARING

3. Approval of First Reading of Ordinance No. 2020-07 amending Part II "Zoning Districts", Article 20 "Residential Zoning Districts" by enacting Section 20-050 "Recreational Vehicles"; amending Article 175 "Floodplain Management"

Town Attorney Brako read Ordinance No. 2020-07 amending Part II "Zoning Districts", Article 20 "Residential Zoning Districts" by enacting Section 20-050 "Recreational Vehicles"; amending Article 175 "Floodplain Management" into the record.

There was discussion among the Town Council regarding changes that needs to be made regarding the Ordinance.

There were public comments made by the following: Robert Austin and Virginia Standish.

There was consensus by Town Council to bring back to the next regular schedule Town Council meeting as a First Reading with corrections.

4. Approval of First Reading of Ordinance No. 2020-10 amending Article 20 "Residential Zoning Districts", Section 20-010 "General Provisions" to modify the requirement regarding the number of stalls necessary to have "Grooms Quarters" residential uses on the property.

Town Attorney Brako read Ordinance No. 2020-10 amending Article 20 "Residential Zoning Districts", Section 20-010 "General Provisions" to modify the requirement regarding the number of stalls necessary to have "Grooms Quarters" residential uses on the property into the record.

There was discussion among Town Council and Town Staff.

There was public comment by Virginia Standish.

Motion was made by Councilmember Danowski seconded by Councilmember Maniglia to approve on First Reading of Ordinance No. 2020-10 amending Article 20 "Residential

Zoning Districts", Section 20-010 "General Provisions" to modify the requirement regarding the number of stalls necessary to have "Grooms Quarters" residential uses on the property; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

5. Approval of First Reading of Ordinance No. 2020-11 amending Candidate Qualifying Period.

Town Clerk Burch presented the item to Town Council with an explanation of why the Qualifying Period has been change.

Town Attorney Brako read Ordinance No. 2020-11 amending Candidate Qualifying Period.

Councilmember Shorr asked why we are going against our Charter by moving our Qualifying Period. Town Attorney Brako responded to Councilmember Shorr. There was discussion among Town Council and Town Staff.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to approve on First Reading of Ordinance No. 2020-10 amending Candidate Qualifying Period; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

REGULAR AGENDA

6. Discussion for permitted access ILA w Indian Trail Improvement District (ITID) for 43rd Rd N.

Town Manager Titcomb presented the item to Town Council regarding the cut-through at 43rd Road North.

Mayor El-Ramey asked Town Attorney Brako has he had a chance to review this issue. Town Attorney Brako responded to her question.

Town Clerk Burch read into record public comment by Christine St. John.

Councilmember Maniglia stated that the Town needs to get with residents and see what they would like to do regarding this issue. Town Manager Titcomb responded and stated he had reached out to the resident that wrote the public comment.

Councilmember Shorr stated that a letter from the Mayor to Indian Trail Improvement District (ITID) stating could this be postponed for about six (6) months and let the Town iron out, something in writing with a timeline, give the residents in the area an option to annex out of the Town and enter an Interlocal Agreement with ITID -providing access to Town from ITID. He continued to express his other concerns regarding this issue.

Vice Mayor Herzog expressed her concerns regarding solid waste (Coastal) issues with this closure and she stated that she spoke with Bill Hammond regarding that area. Town Manager Titcomb also commented on Vice Mayor Herzog's comment.

Councilmember Maniglia asked she would like to know what the residents would like and are there fees when and if this Interlocal Agreement is made.

Councilmember Danowski asked what type of outreach had been done to inform residents in the area. Town Manager Titcomb responded to her question stating that no formal outreach had been done he then went to explain what had been done. Mt. Titcomb also stated he has spoken to some of the residents individually. There were additional comments among Councilmember Danowski and Town Manager Titcomb and Town Council.

Mayor El-Ramey stated that an official form of communication is needed, she was not in favor of annexation, get residents in that together and discuss what their legal options are and of the mindset to keep access through 43rd not 140th and if there are any fees Town should be responsible. Town Manager Titcomb responded.

There was public comment made by Cassie Suchy.

There was consensus by Town Council to solve own problem without using Indian Trail Improvement District (ITID) by having Town Staff look try to work through Town roads, ask for timeline. Town Manager to give an estimate of time at the November 3, 2020 meeting.

7. Discussion/direction for Veterans Day Special Event Permit for Parade & Flagpole dedication.

Town Manager Titcomb presented the item.

There was discussion among Town Council and Town Staff.

Motion was made by Councilmember Maniglia move forward only with the Veterans Day Flagpole dedication. Motion failed for a lack of second.

Motion was made by Councilmember Shorr seconded by Councilmember Danowski to move forward with the Veterans Day Parade and Flagpole dedication as presented and scheduled; it was voted as follows: Ayes: Councilmember Shorr and Danowski. Nays: Mayor El-Ramey, Vice Mayor Herzog and Councilmember Maniglia. Motion failed 2-3.

Motion was made by Councilmember Shorr seconded by Councilmember Danowski for Town to support the Flagpole dedication by providing Certificate of Insurance, chairs, electric and open restrooms to the public; it was voted as follows: Ayes: Councilmember Shorr, Councilmember Danowski. Nays: Mayor El-Ramey, Vice Mayor Herzog and Councilmember Maniglia. Motion failed 2-3.

Motion was made by Councilmember Maniglia seconded by Councilmember Shorr for the Town to support only the Veterans Day Flagpole dedication by providing Certificate of Insurance, electric and opening restrooms to the public; it was voted as follows: Ayes: Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Nay: Mayor El-Ramey. Motion passed 4-1.

WORKSHOP DISCUSSION

8. Discussion on quotes for scope work on Road Repairs & Resurfacing council priorities.
   a. Repair and/or Replace Guardrail, quotes for contractor.

Larry Peters, Director of Public Works presented the item.

It was stated that the scope of work and instructions that was given at the previous meeting were not followed or met and that it needs to be redone.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to come back with the scope of work from the previous meeting; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski and Maniglia. Nay: Councilmember Shorr. Motion passed 4-1.

There were public comments made by the following: Laura Cacioppo, Cassie Suchy and Virginia Standish.

Motion was made by Councilmember Shorr seconded by Councilmember Maniglia to approval all locations for alt. a recycled (good0used) at the lump sum of 16,786.00 by

Sunshine Guardrail; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

<u>TOWN COUNCILMEMBERS COMMENTS</u>

Phillis Maniglia, Councilmember (Seat 1)

- Recreational Trails
- Piping Gate (height)
- Johnson/Davidson contract
- Move forward with Attorney General's opinion regarding agreement with Palm Beach County Sherriff
- Hours of Town Hall
- Library

Laura Danowski, Councilmember (Seat 2)

- Improve Permit Process
- Commented on the Veterans Parade/Flagpole ceremony

Lisa El-Ramey, Mayor (Seat 3)

- Coastal Recycling and Waste
- RETGAC – signs (trail)
- Status of Building Official
- Welcomed Mr. Brako

Robert Shorr, Councilmember (Seat 4)

- Update on Cost Sharing
- Easements
- 25-mile speed limit
- Coastal- contract
- Charter Review committee

Marge Herzog, Vice Mayor (Seat 5)

- Hyde Park (one-way)
- Funding (set a-side)
- Coastal

<u>TOWN STAFF COMMENTS</u>

<u>Town Manager</u>
No Comment.

<u>Town Attorney</u>
No Comment.

<u>ADJOURNMENT</u>
There being no further business meeting was adjourned at 10:30 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:	______________________ Mayor Lisa El-Ramey
______________________ Lakisha Burch, Town Clerk	______________________ Vice Mayor Marge Herzog
	______________________ Councilmember Laura Danowski
APPROVED AS TO LEGAL FORM:	______________________ Councilmember Phillis Maniglia
______________________ James Brako, Town Attorney	______________________ Councilmember Robert Shorr

TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP/SPECIAL MEETING
NOVEMBER 3, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER

Mayor El-Ramey called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE

Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE

Mayor El-Ramey led a prayer.

ROLL CALL

Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Town Attorney James Brako, Public Works Director Larry Peters, and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA

Motion was made by Vice Mayor Herzog seconded by Councilmember Shorr to approve the agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

There were public comments made by the following: Virginia Standish and Town Clerk Burch read into record public comment by Joannie de-Witt Hopkins.

CONSENT AGENDA

1. Approval of Meeting Minutes
    a. April 7, 2020 Town Council Regular Meeting Minutes
    b. August 18, 2020 Town Council Workshop/Special Meeting Minutes

Motion was by Councilmember Shorr seconded by Councilmember Danowski to approve the Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

PRESENTATION

2. Presentation by Aquatic Vegetation Company (10 minutes)

Travis Schwalm from Aquatic Vegetation Control, Inc. presented to Town Council.

Motion was by Councilmember Danowski seconded by Councilmember Shorr to move forward with using both Aquatic Vegetation Control, Inc. and Lake & Wetland

Management-Palm Beach to split the Town in half to provide canal vegetation maintenance; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

3. Presentation by John Casagrande from Coastal Recycling and Waste. (20 minutes)

John Casagrande presented a PowerPoint presentation to Town Council regarding the solid waste and updates.

Councilmember Danowski asked about the number of business in the gap and how much is dependent on the route driver. Mr. Casagrande and Assistant Town Manager Ramaglia responded.

Councilmember Maniglia thanked him for bringing up franchise fees, she also asked about community piles and nurseries.

Vice Mayor Herzog asked about carts on Okeechobee Blvd and North A Road. Mr. Casagrande responded that Town Staff asked they be removed.

Councilmember Shorr asked about the following: community piles, resident unit (resident waste stream), franchise fees, stolen carts, door-side pick-up, employee turnover, small truck, and cans on Okeechobee Blvd.

Mayor El-Ramey commented about the following: community piles, assessment of vegetation piles and bulk vegetation pick-up. Mr. Casagrande responded to all inquiries.

There were public comments by the following: Laura Cacioppo, Ken Johnson, and Cassie Suchy.

There was consensus by Town Council to have a dumpster placed inside the gate at the Public Works facility to receive tires.

There was consensus by Town Council to have Town Staff and Coastal Recycling and Waste to come up with a plan for community piles within the Town.

<u>PUBLIC HEARING</u>

4. Approval of First Reading of Ordinance No. 2020-05 amending its code of ordinances by creating Chapter 27 “Fireworks” to provide for regulations regarding the use and sale of fireworks.

Town Attorney Brako read Ordinance No. 2020-05 into the record.

Motion was made by Councilmember Danowski seconded by Vice Mayor Herzog to approve on First Reading Ordinance No. 2020-05 amending its code of ordinance by creating Chapter 27 “Fireworks” to provide for provide for regulations regarding the use and sale of fireworks; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

5. Approval of First Reading of Ordinance No. 2020-07 amending its Unified Land Development Code by amending Part II “Zoning Districts”, Article 20 “Residential Zoning Districts” by enacting Section 20-050 “Recreational Vehicles” to provide regulations regarding recreational vehicles.

Town Attorney Brako read Ordinance No. 2020-07 into the record.

There was discussion among the Town Council and Town Attorney Brako regarding the changes that was made. After discussion with the Town Attorney, Town Council reached a consensus as follows:

There was consensus by Town Council to have the Unified Land Development Committee (ULDC) to review with a deadline- bring back to Town Council at the first regular meeting in January.

There was consensus by Town Council to have Town Staff put together a fee schedule-outlining of permit application.

6. Approval of Second Reading of Ordinance No. 2020-08 amending Nuisance Abatement.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to postpone Second Reading of Ordinance No. 2020-08 amending Nuisance Abatement until the December 17, 2020 Town Council Workshop/Special Meeting; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

7. Approval of Second Reading of Ordnance No. 2020-10 amending Article 20 “Residential Zoning Districts”, Section 20-010 “General Provisions” to modify the requirement regarding the number of stalls necessary to have “Grooms Quarters” residential uses on the property.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve on Second Reading of Ordinance No. 2020-10 amending Article 20 “Residential Zoning Districts”, Section 20-010 “General Provisions” to modify the requirement regarding the number of stalls necessary to have “Grooms Quarters” residential uses on the property; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

8. Approval of Second Reading of Ordinance No. 2020-11 amending Candidate Qualifying Period.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve on Second Reading of Ordinance No. 2020-11 amending Candidate Qualifying Period; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

REGULAR AGENDA

9. Letter of Intent ~~Approval of Resolution No. 2020-24~~ North B Road restoration initiative for impacted residents.

Town Manager Titcomb presented the item to Town Council. There was discussion among Town Council and Staff.

There was consensus by Town Council for the Town Manager to move forward with Letter of Intent for the North B Road restoration initiative for impacted residents.

10. Approval of scope work, vendor, and cost on OGEM Road Repairs & Resurfacing.

Larry Peters, Director of Public Works presented this item to the Town Council seeking direction in the selection of the methods, amounts NTE, and the sections of the Town’s OGEM roadways, for repair and/or maintenance. There was discussion among Town Council and Town Staff.

There was public comment by Cassie Suchy.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to go out for Response For Proposal (RFP) with the scope of work for road repairs and resurfacing; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

Motion was made by Councilmember Maniglia seconded by Councilmember Shorr to extend the meeting to 11:00 p.m.; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- RFP regarding roads
- C and F; A and D roads

Laura Danowski, Councilmember (Seat 2)

- United States Postal Service

Lisa El-Ramey, Mayor (Seat 3)

- Maintenance drains
- Water truck schedule
- Mr. Perez restoring South North B Road
- Potholes
- FEMA
- Town Events

Robert Shorr, Councilmember (Seat 4)

- Easements
- 25 mph Speed Limits
- Charter Review
- Library
- Lobbyist

Marge Herzog, Vice Mayor (Seat 5)

- Update on Cut-through

TOWN STAFF COMMENTS

Town Manager
No comment.

Town Attorney
Spoke about Attorney General's opinion-regarding Palm Beach County Sherriff's Office.

Public Works
No comment.

ADJOURNMENT

There being no further business meeting was adjourned at 11:15 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

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Mayor Lisa El-Ramey

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Lakisha Burch, Town Clerk

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Vice Mayor Marge Herzog

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Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

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Councilmember Phillis Maniglia

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James Brako, Town Attorney

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Councilmember Robert Shorr

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP/SPECIAL MEETING
NOVEMEBER 17, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor El-Ramey called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE
Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor El-Ramey led a prayer.

ROLL CALL
Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Town Attorney James Brako, Public Works Director Larry Peters and Town Clerk Lakisha Burch**.**

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA
Town Manager Titcomb asked if item 5 could be moved to immediately follow the approval of the Consent Agenda.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approval moving item 5 Discussion of Town Manager evaluation process by Lara Donlon of Torcivia, Dolan & Goddeau P.A. to immediately follow the approval of the Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

Mayor El-Ramey thanked Councilmembers Danowski and Shorr for the hard work that they put forward in the Veterans Day event that was held on Sunday, November 14, 2020.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
Town Clerk Burch read into record public comment by Lisa Murray.

CONSENT AGENDA

1. Approval of Resolution No. 2020-24 Announcing Election and Qualification and approving SOE agreement for March 2021 election.

2. Approval of Resolution No. 2020-25 Appoint of Canvassing Board

Motion was made by Councilmember Danowski seconded by Councilmember Shorr to approve Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

PRESENTATION

3. Presentation by Sluggett and Associates (Mary McNichols) – Lobbyist Project Activities Updates

Mary McNichols from Sluggett and Associates, Town's Lobbyist presented an update on active projects. She also spoke about new projects to Town Council. There was discussion among Town Council and Ms. McNichols.

4. Presentation by Bradley Miller on "Southern Crossings" proposed project on Southern Blvd.

Bradley Miller of Urban Design Studio presented a PowerPoint Presentation to Town Council outlining the "Southern Crossings" project. There was discussion among Town Council and Mr. Miller.

Councilmember Maniglia asked about the 100 ft. buffer off of Tangerine- asked what is going in the buildings. Mr. Miller responded.

Vice Mayor Herzog as what accommodation regarding the park-Mr. Miller stated he was not sure, but the commitment is medical.

There were public comments from Laura Cacioppo, Paul Coleman and Lisa Cruz.

DISCUSSION / REGULAR AGENDA

5. Discussion of Town Manager evaluation process by Lara Donlon of Torcivia, Donlon & Goddeau P.A.- **MOVED TO BE DISCUSSED AFTER APPROVAL OF CONSENT AGENDA.**

Councilmember Danowski asked if the Town Manager's evaluation similar to other municipalities. Attorney Donlon responded to her question. Vice Mayor Herzog stated her experience with the Water District and Mayor El-Ramey stated why she asked that the evaluation be done and thanked Ms. Donlon.

Lara Donlon, Employment Attorney from Torcivia, Donlon & Goddeau P.A. presented the Town Manager evaluation process to Town Council. There was discussion among Town Council and Ms. Donlon.

There was consensus by Town Council that each Town Councilmember would meet with Mr. Titcomb and have all evaluation documents returned to Attorney Donlon by December 4, 2020 to be presented at the December 15, 2020 Town Council Workshop/Special Meeting.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- Update on the canal vegetation vendors

There was consensus by Town Council to move forward with Aquatic Control Inc. as the sole vendor on canal vegetation maintenance due to Land & Wetlands Management declining to share the maintenance of the canals.

- Maintenance of the Town (lack of, mowing/landscaping and losing the bank)

Laura Danowski, Councilmember (Seat 2)

- Thanked staff for the list of permits/code status
- Request insurance information by next meeting (December 1st)

Lisa El-Ramey, Mayor (Seat 3)

- Guardrails
- Folsom Road (canal)
- Drainage Swale (identify where are the swales)
- Potholes
- Email regarding trackers/dish cam
- RETGAC
- Town event calendar

Robert Shorr, Councilmember (Seat 4)

- Thanked the Veterans Day committee for their hard work on Sunday

Marge Herzog, Vice Mayor (Seat 5)

- Update on the cut-through

TOWN STAFF COMMENTS

Town Manager

- Plans to bring forth ideas regarding contractors (Public Works)
- Various portal – for data gathering

Town Attorney

No Comment.

Public Works

No Comment.

ADJOURNMENT

There being no further business meeting was adjourned at 9:47 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

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Mayor Lisa El-Ramey

ATTEST:

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Lakisha Burch, Town Clerk

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Vice Mayor Marge Herzog

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Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

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Councilmember Phillis Maniglia

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Office of Town Attorney

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Councilmember Robert Shorr

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF FINAL BUDGET HEARING AND REGULAR MEETING
DECEMBER 1, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor El-Ramey called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE
Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor El-Ramey led a prayer.

ROLL CALL
Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Town Attorney James Brako, Public Works Director Larry Peters and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA
Councilmember Danowski asked if items 1, 2 and 5 be removed from the Consent Agenda for discussion.

Motion was made by Vice Mayor Herzog seconded by Councilmember Shorr to approve the modifications of the agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There was no public comment.

CONSENT AGENDA

3. Approval of Warrant DD-09, transfers between Town of Loxahatchee Groves and Loxahatchee Water Control Dependent District.
4. Town Purchasing Policy Manual - Legal and language updated for sufficiency and adoption.

Motion was made by Councilmember Danowski seconded by Councilmember Maniglia to approve the Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

1. Renewal and Extension of Sluggett & Associates (Lobby/Gov-Relations) Contract.
   Pulled from Consent Agenda

Councilmember Danowski stated her reasoning for pulling this item from the Consent Agenda and asked if the Sluggett & Associates contract could be modified by going back to an hourly rate.

Councilmember Maniglia also expressed her concerns regarding the item stating that Sluggett & Associates are hardworking people, always working on behalf of the Town and because of their work things are turning around for us as a Town.

Vice Mayor Herzog stated that she didn't have a problem with the contract and asked if they could do a list of things they worked on during the month.

Councilmember Shorr apologized for not returning phone calls but commented that Sluggett & Associates are a great asset but would like for them to go back to an hourly wage.

Mayor El-Ramey commented that Sluggett & Associates are an extension of staff, they value they bring to the table and to keep contract the same way.

Motion was made by Vice Mayor Herzog seconded by Councilmember Maniglia to accept as written in the Sluggett & Associates contract and make general listing of work done on behalf of the Town; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog and Councilmember Maniglia. Nays: Councilmembers Danowski and Shorr. Motion passed 3-2.

2. Renewal and Extension of Johnson & Davis (Engineering Road Services) Contract. **Pulled from Consent Agenda**

Councilmember Shorr read into record why the contract is on the agenda. Town Manager Titcomb responded to Councilmember Shorr's comment by stating it is to extend out adopted contract. Assistant Town Manager Ramaglia also expanded in explaining.

Councilmember Maniglia commented that needed to be revisited and that the Town should have choices.

Mayor El-Ramey stated all contracts should be looked at.

Motion was made by Councilmember Maniglia seconded by Councilmember Shorr to approve the extension of Johnson-Davis contract for one year ending May 2021; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr.

5. Receive and File- Vendor Payments in FY 2020 between $10,000 and $25,000. **Pulled from Consent Agenda**

Motion was made by Councilmember Shorr seconded by Councilmember Maniglia to receive and file the Vendor Payments in FY 2030 between 10,000 and 25, 000 dollars; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

REGULAR AGENDA

6. Discussion/direction on pre-vetted public agency ("piggyback") contractual services to save time, costs and deploy critical services for Building, Permits, Inspections & Code Enforcement and roadway, canal and public works work and engineering.

Town Manager Titcomb presented the item to Town Council and Assistant Town Manager Ramaglia also gave an explanation to the item.

Councilmember Danowski asked how many budget cycles it would be before results would be noticed. Town Manager Titcomb responded to Councilmember Danowski. Assistant Town Manager Ramaglia also spoke about the Code Enforcement component.

Vice Mayor Herzog asked how many people are staffed by the County and if the Town were to contract these services out, are we equipped to accommodate the staff. Town Staff responded.

Councilmember Shorr asked about fee structure-limited by state statues. Assistant Town Manager Ramaglia addressed his concerns.

Councilmember Maniglia stated that Code Enforcement is the weakest link.

Mayor El-Ramey asked that the item be bought back at the workshop and a lot of calls have been received from the residents-cost to the Town.

Town Council reached a consensus for Town Staff to bring back with more details in a formalized structure and have contractors come a speak before Council.

7. ITID option(s) on 43rd Rd N. interim subdivision agreement(s) for access and services.

Town Manager Titcomb presented the item and gave an update. Town Attorney Brako also gave comments regarding the item.

Councilmember Shorr stated he is in support of temp agreement, not a long-term agreement between Town and Indian Trails Improvement District (ITID).

Vice Mayor Herzog stated the Town should move quickly and she supports a short-term agreement.

Councilmember Maniglia stated she also agrees with a short-term agreement.

Councilmember Danowski commented regarding land purchase on the east side and an agreement no longer than 3 months.

Mayor El-Ramey stated she agrees of short-term agreement (define needs of maintenance access point on the west).

Town Council reached a consensus for Town Staff to enter into an inter-local agreement with Indian Trails Improvement District (ITID) and have item come before Town Council every three months.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- Employees
- Vehicles in the canal
- Dustless products

Laura Danowski, Councilmember (Seat 2)

- Updates on Community Piles
- Properties that have filled in swells
- Update on Attorney General (AG) opinion regarding Palm Beach County Sheriff Office (PBCSO)

Lisa El-Ramey, Mayor (Seat 3)

- Status on title search
- Status on mowing contracts
- Date for Facebook launch
- Sheriff reports
- Status of OGEM RFP

Town Council reached a consensus to moved forward on a medical overlay

Robert Shorr, Councilmember (Seat 4)

- F Road (washout)
- Task List
- Tires

Marge Herzog, Vice Mayor (Seat 5)

- Appreciation of berm being restored on A Road
- ALDI

TOWN STAFF COMMENTS

Town Manager
No Comment.

Town Attorney
No Comment.

Public Works
No Comment.

Town Clerk

- Town Clerk Burch asked Town Council about having an event regarding feeding families in Loxahatchee Groves.

ADJOURNMENT
There being no further business meeting was adjourned at 10:10 p.m.

TOWN OF LOXAHATCHEE GROVES

ATTEST:	______________________ Mayor Lisa El-Ramey
______________________ Lakisha Burch, Town Clerk	______________________ Vice Mayor Marge Herzog
	______________________ Councilmember Laura Danowski
APPROVED AS TO LEGAL FORM:	______________________ Councilmember Phillis Maniglia
______________________ James Brako, Town Attorney	______________________ Councilmember Robert Shorr

TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF WORKSHOP/SPECIAL MEETING
DECEMBER 15, 2020

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor El-Ramey called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE
Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor El-Ramey led a prayer.

ROLL CALL
Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Town Attorney James Brako, Public Works Director Larry Peters, Town Planning Consultant James Fleishmann and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA
Councilmember Maniglia asked about adding the topic of the Attorney General's Opinion regarding the Palm Beach County Sheriff's Office. Town Staff responded that topic could be added to her comments.

Councilmember Shorr asked that items 1 and 3 be pulled from the Consent Agenda for discussion.

Motion was made by Councilmember Danowski seconded by Councilmember Shorr to approve the modification to the agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There were public comments made by the following: Mary McNicholas and Virginia Standish.

CONSENT AGENDA

1. Approval of Interlocal Agreement with Palm Beach County for Municipal CARES Reimbursement Program.

Motion was made by Councilmember Danowski seconded by Councilmember Maniglia to approve the Consent Agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

2. Appraisal and Agreement to Auction/Sell the "Thing-a-Madigger" for bid. **PULLED FROM CONSENT AGENDA**

Councilmember Shorr commented about the Water District five (5) year plan regarding can. He stated that all the work was being done by the Thing-a-Madigger, he feels that the Town should keep the equipment.

Councilmember Danowski stated that the Water District had staff (7 workers and 3 office people) was against, she continued to comment that we are currently understaffed- send to auction. Town Manager Titcomb responded to the matter asked by Councilmember Danowski.

Vice Mayor Herzog stated she agrees with Councilmember Danowski that the Town doesn't have staff and we need to contract out. She also asked was there clarification if this machine was purchased under a grant. Town Manager Titcomb responded to her concerns. Councilmember Danowski also responded to her question.

Councilmember Maniglia commended that she feels that it was not the correct equipment for the canals and the Water District is dependent of the Town.

Mayor El-Ramey stated that the make-up in Public Works currently is different than previously what was the Water District- canal maintenance.

There was public comment made by the following: Todd McLendon and Town Clerk Burch read into record public comment by Marianne Miles.

Motion was made by Councilmember Shorr seconded by Vice Mayor Herzog to approve to have the Thing-a-Madigger appraised; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

3. Approval of Resolution No. 2020-26 regarding Budget Amendment. **PULLED FROM CONSENT AGENDA**

Councilmember Shorr asked about the administrative charge regarding the Water District. Assistant Town Manager Ramaglia responded to his question. He then expressed that he doesn't feel that District's fund should be supplementing Town Hall as much.

Mayor El-Ramey asked what the mindset behind the payroll is. She also asked about what is constituted as the administrative fee. Assistant Town Manager Ramaglia responded to the Mayor. Ms. Ramaglia also stated that she would send Town Council her spreadsheet. There was discussion among the Town Council and Town Staff.

Councilmember Danowski asked are the professional services. Ms. Ramaglia responded that they are various services for 20 for 16 are legal services and 10 are for professional services for the lobbyist. But stated that it is budgeted. Councilmember Danowski asked what was 200, Ms. Ramaglia responded it was the management company.

Councilmember Maniglia asked about the additional charge for law enforcement. Ms. Ramaglia responded. She also stated that she would like for FAAC to receive a monthly financial report.

Motion was made by Councilmember Shorr seconded by Councilmember Maniglia to approve Resolution No. 2020-26 regarding Budget Amendment; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr.

PRESENTATION

4. Presentation of Town Manager evaluation process by Lara Donlon of Torcivia, Dolan & Goddeau P.A.

Lora Dolan of Torcivia, Dolan & Goddeau P.A. attorney for the Town of Loxahatchee Groves presented the item to the Town Council regarding the evaluation process of the Town Manager. She explained the process and asked that all comments be kept professional.

Mayor El-Ramey stated that she felt the evaluation was very generic, she went to explain that according to his contract he is supposed to be evaluated on specific things.

Councilmember Maniglia asked for a more essay form. She continued to state that she feels that Mr. Titcomb came in a hostile environment and feels that the numbering was insulting and that it should be more essay form.

Councilmember Danowski announced that she was the member that did not rate him on the item of his interactions with staff because of not being able to communicate with staff.

Vice Mayor Herzog stated that the ones she didn't understand she asked Mr. Titcomb and they both worked through it.

There was consensus by Town Council to modify the evaluation form for the Town Manager.

Town Manager Titcomb stated that a workshop should be had on the items and goals of the Town Manager.

Vice Mayor also stated that due to the financial situation that the Town is in that a raise is not given to the Town Manager.

Councilmember Maniglia expressed her thoughts on giving the Town Manager a raise or bonus. She stated that she appreciated and thanked Mr. Titcomb for his hard work and he is worth his weight in gold. She stated she feels that the Town is doing him a great injustice of not awarding him some way financially.

Town Manager Titcomb expressed his thanks, thanked Councilmember Maniglia for her kind words and thanked senior staff.

Vice Mayor Herzog explained her comment regarding Mr. Titcomb' s raise.

Motion was made by Councilmember Shorr seconded by Councilmember Danowski to receive and file the Town Manager's evaluation form and summary; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmember Danowski, Maniglia and Shorr. Motion passed unanimously.

5. Presentation of Update of Groves Town Center by Town Planning Consultant James Fleishmann and Town Engineer Randy Wertepny from Keshavarz and Associates.

James Fleishmann, Town Planning Consultant, Randy Wertepny, Town Engineer, Matthew Barnes and Gabriele Fault, Landscaper and representative of Groves Town Center presented the item to the Town Council regarding the following:

Uses: The approved Groves Town Center Conceptual Master Plan is attached. Larger copies of the Conceptual Master Plan are available at Town Hall. Uses approved for Pod A include Wawa gas/convenience store; Chase Bank; and Aldi grocery. Since the approval, Chase Bank has withdrawn from the project. Aldi is under construction and nearing a Certificate of Occupancy. Wawa has an approved infrastructure permit but has not submitted a building permit application.

Site Clearing: There have been some questions regarding clearing of the property without any mitigation to date. Attached are two aerial photos; one taken in 2019 prior to any clearing and a second taken in 2020 showing areas cleared to date.

Councilmember Danowski asked about the canal bank-she asked what has the applicant done to compensated for the devastation that was done to the canal bank. Mr. Fleishmann stated that as far as he knows there has not been any compensation and that he was not aware of damage to the canal. Councilmember Danowski stated that if time permits a ride should be taken along Collecting Canal, B and C.

Councilmember Maniglia asked has all the trees on the slope been removed. Mr. Fleishmann gave a response. Mr. Peter, Director of Public Works also responded to Councilmember Maniglia question.

Mayor El-Ramey asked when did Town Council approve the lake that is showing on the screen. Mr. Wertepny responded. Mayor El-Ramey stated that Town Council did not approve this lake that is being presented. There was discussion among Mayor El-Ramey and Town Staff and Mr. Barnes.

There was discussion among the Town Council and Town Staff and Groves Town Center representatives regarding trees and retention pond.

There were public comments made by the following: Todd McLendon, Katie Lakeman and Jo Siciliano.

There was consensus by Town Council to bring back an updated plan and different design. Town Attorney will go and research the legality (conditions of approval) of the pond.

Councilmember Maniglia stated that she believes that a plan will come forth that can be approved by Town Council in the future. She also asked Mr. Wertepny what was being done today in front of Big Dog. Mr. Wertepny responded.

REGULAR AGENDA

6. Approval of Residential Community Vegetative Waste Annual Collection Service Policy.

Assistant Town Manager Francine Ramaglia presented item to the Town Council regarding community plies and gave a recap of the presentation that was given by Mr. Casagrande at the November 3rd agenda.

Councilmember Maniglia commended regarding the contract with Coastal Recycling and Waste. Ms. Ramaglia responded to her comment.

Councilmember Shorr stated he agrees with the policy, but no resident should be denied having a community pile. He also stated that he agrees people should be aware of what they sign up for but does not agree with not having community piles for the convenience of Coastal.

Ms. Ramaglia stated that there may need to be some changes on the form and what is a good time frame to get the forms back to Town Hall.

Councilmember Danowski asked about the if there is not full cooperation with all residents agreeing to the community pile. Ms. Ramaglia responded. There continued to be discussion among Town Council and Ms. Ramaglia.

There was consensus by Town Council to implement a written policy regarding community piles with changes that have been discussed.

PUBLIC HEARING

7. Approval of Second Reading of Ordinance No. 2020-08 Nuisance Abatement.

Town Attorney Brako presented and read Ordinance No. 2020-08 Nuisance Abatement into the record.

Councilmember Maniglia asked a question regarding the mower, where is the line drawn for the Town and a contractor doing the work. Councilmember Danowski commented on Councilmember Maniglia’ s question. Town Manager Titcomb also responded to Councilmember Maniglia question. There continued to be discussion among Town Council and Town Staff.

There was decision among Town Council and Town Staff regarding Ordinance No. 2020-08.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to continue Ordinance No. 2020-08 to the January 19th Town Council Workshop/Special Meeting with corrections that was discussed by Town Council; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

The last item was postponed to due an emergency of Mr. Peters not being available.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- Attorney General Opinion regarding Palm Beach County Sherriff

- Town Attorney Barnes gave an update on the on the Attorney General Opinion

There was discussion among the Town Council and Town Staff.

There was public comment by Todd McLendon.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski for the Town Attorney to move forward with getting the Attorney General's Opinion regarding Palm Beach County Sherriff providing law enforcement; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

- Wished everyone a Happy Holiday

Laura Danowski, Councilmember (Seat 2)
- Thanked Town Staff
- Wished residents peace and health

Lisa El-Ramey, Mayor (Seat 3)
- Parks Department will be putting in an access point on trail
- Food for Food Drive
- Wished everyone a Happy Holidays
- Coffee with a Cop
- Mentioned the upcoming committee meetings

Robert Shorr, Councilmember (Seat 4)
- Happy Holidays

Marge Herzog, Vice Mayor (Seat 5)
- Stated the Town has made a lot of progress
- Wished everyone a Happy Holidays

TOWN STAFF COMMENTS

Town Manager
- Streaming of the committee meetings
- Wished everyone a Happy Holidays
- Thanked all of Town Staff
- The item in the back of agenda will be presented at the next meeting

Town Attorney

Public Works
No comment.

Town Clerk
Thanked all Town Council members for their support and participation in the first annual Food Drive.

ADJOURNMENT

There being no further business meeting was adjourned at 10:12 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Lisa El-Ramey

____
Lakisha Burch, Town Clerk

____
Vice Mayor Marge Herzog

____
Councilmember Laura Danowski

APPROVED AS TO LEGAL FORM:

____
Councilmember Phillis Maniglia

____
James Brako, Town Attorney

____
Councilmember Robert Shorr

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF REGULAR MEETING
JANUARY 5, 2021

Meeting audio available in Town Clerk's Office

CALL TO ORDER

Mayor El-Ramey called the meeting to order at 7:01p.m.

PLEDGE OF ALLEGIANCE

Mayor El-Ramey led the Pledge of Allegiance.

MOMENT OF SILENCE

Mayor El-Ramey led a prayer.

ROLL CALL

Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Town Attorney Glenn Torcivia, Public Works Director Larry Peters and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS TO THE AGENDA

Town Clerk Burch asked that d and e of item 1 on the Consent Agenda be pulled.

Councilmember Maniglia asked if item 1 be tabled until the next Town Council meeting. There was discussion among Town Council.

Motion was made by Councilmember Maniglia seconded by Councilmember Danowski to table item 1 on the Consent Agenda until the next Town Council meeting; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmember Danowski and Maniglia. Nay: Councilmember Shorr. Motion passed 4-1.

Motion was made by Vice Mayor Herzog seconded by Councilmember Maniglia to accept modified agenda; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog, Councilmembers Danowski, Maniglia and Shorr. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

There were public comments by the following: Robert Austin and Andy Larson.

Town Manager Titcomb asked Town Council if Lt. Craig Turner of the Palm Beach County Sheriff Office could give Town Council and update.

Lt. Craig Turner, Palm Beach County Sheriff Office presented an update to the Town Council on the following:

- Personal (no changes)
- Motor Units
- Accidents/Traffic Issues
    - Speeding
- Yearly Report (Presentation)

- March Meeting

Councilmember Danowski asked how a resident gets a report for damaged property. Lt. Turner stated that the damage needs to be reported and a copy can be obtained online or picking up at Central Pickup location.

Councilmember Maniglia asked what is being done in regard to ATVs and Dirt-bikes-are there 4-Wheeler Cops. Lt. Turner stated he don't have motor cops but can borrow them if needed.

Vice Mayor Herzog stated there have been an increase in ATV since Christmas. Lt. Turner responded to her statement.

Councilmember Shorr stated he was glad to have Lt. Turner back- doing a great job but mentioned Okeechobee Blvd.

Mayor El-Ramey thanked Lt. Turner for the cop that showed up for Coffee with a Cop- asked about details. Lt. Turner responded that he doesn't thank money should be spent on details. There was discussion regarding the matter.

Councilmember Shorr asked if data could be shown outside of shopping center. Lt. Turner responded he will tailor report to what Town Council would like to have.

CONSENT AGENDA

1. Approval of Meeting Minutes.
   a. January 21, 2020 Town Council Workshop Meeting Minutes
   b. February 18, 2020 Town Council Workshop Meeting Minutes
   c. March 3, 2020 Town Council Regular Meeting Minutes
   d. March 16, 2020 Town Council Workshop Meeting Minutes
   e. May 5, 2020 Town Council Regular Meeting Minutes
   f. September 22, 2020 Town Council Final Budget Hearing Meeting Minutes
   g. October 6, 2020 Town Council Regular Meeting Minutes
   h. October 20, 2020 Town Council Workshop/Special Meeting Minutes
   i. November 3, 2020 Town Council Regular Meeting Minutes
   j. November 17, 2020 Town Council Workshop Meeting Minutes
   k. December 1, 2020 Town Council Regular Meeting Minutes
   l. December 15, 2020 Town Council Workshop/Special Meeting Minutes

TABLED UNTIL THE JANUARY 19TH TOWN COUNCIL WORKSHOP/SPECIAL MEETING.

REGULAR AGENDA

2. Approval of Resolution No. 2021-01 authorizing the entry by the Town into agreements with Vendors for goods and services utilizing other Government Agency Contracts; authorizing the Mayor to execute necessary documents in forms acceptable to the Town Manager and Town Attorney to take necessary action to implement such Cooperative Purchasing Agreements.

Town Manager Titcomb presented the item to Town Council. Town Manager stated that this is a tool for Public Works to utilize not intended to replace Public Works.

Councilmember Danowski asked why some are marked yellow or green. Town Manager Titcomb and Councilmember Shorr responded. She also asked Public Works Director Peters how he feels about this. Mr. Peters responded to Councilmember Danowski inquiry.

Vice Mayor Herzog stated she was glad that we were moving forward.

Councilmember Shorr expressed his views and concerns regarding this matter.

Councilmember Maniglia asked about repairs to OGEM roads.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Herzog to approve adoption of Resolution No. 2021-01 authorizing the entry by the Town into agreements with Vendors for goods and services utilizing other Government Agency Contracts; authorizing the Mayor to execute necessary documents in forms acceptable to the Town Manager and Town Attorney to take necessary action to implement such Cooperative Purchasing Agreements; it was voted as follows: Ayes: Mayor El-Ramey, Vice Mayor Herzog and Councilmember Maniglia. Nays: Councilmembers Danowski and Shorr. Motion passed 3-2.

3. Presentation and discussion of OGEM Road Repair.

Larry Peters, Director of Public Works Director presented the item to Town Council.

Kris Shane, Technical & Marketing Manager of Asphalt Paving Systems presented a PowerPoint to Town Council on the option of road surfacing of OGEM roads. After the presentation there was discussion among the Town Council and Mr. Shane. Councilmember Shorr stated he doesn't think this type of material would last.

There was a consensus to put RFP on agenda for approval of OGEM on the January 19th Town Council Workshop/Special Meeting.

TOWN COUNCILMEMBERS COMMENTS

Phillis Maniglia, Councilmember (Seat 1)

- Food Give (Eye Opener)
- OGEM- move forward
- Looking forward 2021

Laura Danowski, Councilmember (Seat 2)

- Thank you-task list
- Five Day Work Week
- B Road
- Charter Review
- Status Review

Lisa El-Ramey, Mayor (Seat 3)

- Status of patch approval
- South B Road North (easement restoration-drainage converts)
- RV-ULDC
- Town Manager Review
- FEMA
- 25-mile Speed Limit
- Special Events
- Thanked Lakisha & Mary for Food Drive Event

Robert Shorr, Councilmember (Seat 4)

- Library
  - Recreational Easements
  - Task List

Marge Herzog, Vice Mayor (Seat 5)

- Thanked Lakisha & Mary for Food Drive Event
- Donors
- Piggyback system
- Code Enforcement

There was public comment by Robert Austin.

TOWN STAFF COMMENTS

Town Manager

Town Manager Titcomb stated that there maybe two (2) new hires and gave an update on the social media push out.

Town Attorney

Town Attorney Torcivia wished everyone a Happy New Year.

Public Works

Town Clerk

Town Clerk Burch thanked the Town Council, Ms. McNicholas and all that helped in making the first Food Drive a success. She also thanked the residents for allowing her to serve as their Clerk and serve the community in which she works.

ADJOURNMENT

There being no further business meeting was adjourned at 9:16 p.m.

TOWN OF LOXAHATCHEE GROVES

ATTEST:	____________________ Mayor Lisa El-Ramey
____________________ Lakisha Burch, Town Clerk	____________________ Vice Mayor Marge Herzog
	____________________ Councilmember Laura Danowski
APPROVED AS TO LEGAL FORM:	____________________ Councilmember Phillis Maniglia
____________________ James Brako, Town Attorney	____________________ Councilmember Robert Shorr

Before the Town Council of the Town of Loxahatchee Groves,

Palm Beach County, Florida

A Proclamation

Honoring the Village of Wellington's 25th Year of Incorporation

Whereas, the Village of Wellington was incorporated on December 31, 1995, and began its official operations on March 28, 1996, as the 37th municipality in Palm Beach County, and;

Whereas, following the recommendation of Bink Glisson in 1951, Charles Oliver Wellington assembled and purchased several tracts of land that would later become, and;

Whereas, the state of Florida created the Acme Drainage District in 1953 to improve the drainage in the area and Mr. Wellington served as its first chairman until his death, and;

Whereas, since its incorporation, the Village of Wellington has relied on the leadership of dedicated citizen committees and has developed award-winning parks and recreation facilities and programs, and;

Whereas, Wellington was built on achieving a balance between economic growth and remaining true to its family-oriented values. The Village of Wellington is renowned for its top-rated education system, premier parks and recreation programs, and much more. Wellington is among the "Top 100 Places to Live in the U.S."; 1 of the "8 Best Places to Retire in the U.S." according to Money Magazine; Number 78 on Money's Best Place to live 2019 List; Number 13 on Florida's 50 Safest Cities, 2020, according to Safewise.com; and Number 23 on the list of Best Cities to Live in Florida" in 2019, according to ChamberofCommerce.org, and;

Whereas, the Village of Wellington provides exemplary public services that contribute to an outstanding quality of life and is known as the winter equestrian capital of the world for the diverse equestrian disciplines of show jumping, hunting, dressage and polo.

NOW THEREFORE BE IT PROCLAIMED BY the Town of Loxahatchee Groves, Florida hereby commends the Village of Wellington for the 25th Year of Incorporation as the Village of Wellington.

BE IT FURTHERMORE PROCLAIMED BY the Town Council of the Town of Loxahatchee Groves, Florida, that this proclamation is duly sealed and executed by the members of the Council. The foregoing proclamation was sponsored by Councilmember Danowski and upon unanimous consent of Council, the Mayor declared the proclamation duly enacted.

Duly Adopted this Nineteenth Day of January 2021

____
Mayor Lisa El-Ramey

________________________ Vice Mayor Marge Herzog	________________________ Councilmember Phillis Maniglia
________________________ Councilmember Laura Danowski	________________________ Councilmember Robert Shorr

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Town of LOXAHATCHEE GROVES

155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 3

TO: **Mayor and Councilmembers**

FROM: **James Titcomb, Town Manager**

VIA: **Francine Ramaglia, Assistant Town Manager**

SUBJECT: **Resolution No. 2021-04 Authorizing the Entry by the Town into Agreements with Vendors for Goods and Services Utilizing the Palm Beach County Annual Pathway & Minor Construction Contract Project #2020055; Authorizing the Mayor to Execute Necessary Documents in Forms Acceptable to the Town Manager and Town Attorney to take necessary action to Implement such Cooperative Purchasing Agreements**

Background:

The Town's Purchasing Code, Section 2.133 allows for the utilization other government agencies' contracts provided that the same or substantially similar goods and/or services were competitively solicited; that the contract permits such and the awarding jurisdiction and/or contractor agree to allow the Town to purchase therefrom; and that the price is equal or lower than that awarded by the other government.

Staff is compiling a variety of cooperative purchasing agreements available to the Town through competitive selection processes completed by other agencies. Our goal is to build a library of contracts and vendors for significant functions and operations to obtain best pricing and immediate availability. Creating this library of contracts facilitates our procurement process so that we can accelerate our operations while ensuring compliance with purchasing requirements.

On August 4, 2020, Palm Beach County awarded its Palm Beach County Annual Pathway & Minor Construction Contract Project #2020055 to the following vendors for the specific items noted on the attached bid tabulation attached as Exhibit A to Resolution No. 2021-04:

- Wynn & Sons Environmental Construction
- All Paving Inc
- West Construction
- Community Asphalt Corporation

This contract includes unit pricing for the following:

- Emergency repairs
- Roadways & Drainage
- Concrete

- Fencing & railing
- Landscaping
- Equipment
- Piling & sheeting
- Signing & marking
- Miscellaneous items

Staff recommends the Town enter into an agreements as needed with selected vendors using the Town's standard cooperative purchasing agreement for the same or equivalent products and/or services at the stated or lower pricing and otherwise mirrors all terms and conditions in the Palm Beach County agreements. Purchase orders, individually or in the aggregate, are not to exceed procurement policy amounts or budgeted without separate budget amendment and/or Council approval as required by the Town's purchasing requirements.

Attached are the following documents:

- **Resolution No. 2021-04** Authorizing the Entry by the Town into Agreements with Vendors for Goods and Services Utilizing the Palm Beach County Annual Pathway & Minor Construction Contract for Project #2020055; Authorizing the Mayor to Execute Necessary Documents in Forms Acceptable to the Town Manager and Town Attorney to take necessary action to Implement such Cooperative Purchasing Agreements

- **Exhibit A:** the attached bid tabulation showing Palm Beach County award bid for Project #2020055 for all contract items pursuant to the Annual Pathway & Minor Construction contract awarded to the following vendors:

  - Wynn & Sons Environmental Construction
  - All Paving Inc
  - West Construction
  - Community Asphalt Corporation

Recommendations: Staff recommends adoption of **Resolution No. 2021-04** Authorizing the Entry by the Town into Agreements with Vendors for Goods and Services Utilizing the Palm Beach County Annual Pathway & Minor Construction Contract for Project #2020055; Authorizing the Mayor to Execute Necessary Documents in Forms Acceptable to the Town Manager and Town Attorney to take necessary action to Implement such Cooperative Purchasing Agreements.

RESOLUTION NO. 2021- 04

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AUTHORIZING THE ENTRY BY THE TOWN INTO AGREEMENTS WITH VENDORS FOR GOODS AND SERVICES UTILIZING THE PALM BEACH COUNTY ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PROJECT #2020055; AUTHORIZING THE MAYOR TO EXECUTE NECESSARY DOCUMENTS IN FORMS ACCEPTABLE TO THE TOWN MANAGER AND TOWN ATTORNEY TO IMPLEMENT THE INTENT OF THIS RESOLUTION; AUTHORIZING THE TOWN MANAGER AND THE TOWN ATTORNEY TO TAKE SUCH ACTIONS AS ARE NECESSARY TO IMPLEMENT THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 2-133 of the Town's Purchasing Code permits the Town to enter into agreements for goods and services using other government agency contracts, so long as they were competitively bid and the price offered to the Town is the same or less than the price of the contracting government agency; and,

WHEREAS, the Town is in need of reliable sources for goods and services relating to repair and maintenance of public facilities, including road repairs and maintenance, drainage improvements and maintenance, landscaping and sod maintenance and repair, and other miscellaneous public works; and,

WHEREAS, the Town Administration has researched and located several government agency contracts for goods and services needed by the Town, which have been competitively procured and where the Town can obtain the same goods and services at prices equal to or less than the prices in the other government contracts; and,

WHEREAS, attached hereto and incorporated herein as Exhibit "A" is a matrix reflecting the vendor, the goods and services to be purchased by the Town through the local government contract, and the related pricing; and,

WHEREAS, the Town Manager does not believe the Town could get better prices for the goods and services if the Town procured them itself; and,

WHEREAS, the Town Manager recommends that the Town Council authorize the use of the Palm Beach County Construction Contract # 20220055 listed in Exhibit "A", and authorize the Mayor to execute any and all documents to implement the use of the contracts, including letter agreements and addenda, in forms acceptable to the Town Manager and Town Attorney; and,

WHEREAS, the Town Council finds it is in the best interest of the Town of Loxahatchee Groves to act in accordance with the recommendation of the Town Manager.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THAT:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2. The Town Council of the Town of Loxahatchee Groves hereby authorizes the Town to utilize the Palm Beach County Construction Contract #2020055 contracts for goods and services pursuant to and consistent with Exhibit "A". The Mayor is authorized to execute any and all documents to implement the use of the Palm Beach County Construction contracts by the Town, including letter agreements and addenda, in forms acceptable to the Town Manager and Town Attorney. The Town Manager and Town Attorney are authorized to take such actions as are necessary to implement this Resolution. In addition, the Town may use the Palm Beach County Construction Contract #2020055 contracts so long as they remain in effect, including renewals or extensions of the contracts by the other government agencies.

<u>Section 3</u>. This Resolution shall become effective immediately upon its passage and adoption.

Council Member ______________________ offered the foregoing Resolution. Council Member ________________ seconded the Motion, and upon being put to a vote, the vote was as follows:

	Aye	Nay	Absent
LISA EL-RAMEY, MAYOR	□	□	□
MARGE HERZOG, VICE MAYOR	□	□	□
LAURA DANOWSKI, COUNCIL MEMBER	□	□	□
ROBERT SHORR, COUNCIL MEMBER	□	□	□
PHILLIS MANIGLIA, COUNCIL MEMBER	□	□	□

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS _____ DAY OF___________, 2021.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Lisa El-Ramey

____
Lakisha Burch, Town Clerk

____
Vice Mayor Marge Herzog

APPROVED AS TO LEGAL FORM:

____
Council Member Phillis Maniglia

____
Town Attorney

____
Council Member Laura Danowski

____
Council Member Robert Shorr

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BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	Item Descrption	Qty.	Units	Unit Price	Unit Price	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
BASE BID											
1	Emergency Response, Less than 6 Hours	10	EA	$ 1,519.60	$ 50.00	$ 100.00	$ 1,000.00	$ 50.00	$ 500.00	$ 51.50	$ 515.00
2	Emergency Response, 6 Hours to 24 Hours	20	EA	$ 888.61	$ 50.00	$ 100.00	$ 2,000.00	$ 50.00	$ 1,000.00	$ 51.50	$ 1,030.00
3	Emergency Response, 24 Hours to 72 Hours	30	EA	$ 678.23	$ 50.00	$ 100.00	$ 3,000.00	$ 50.00	$ 1,500.00	$ 51.50	$ 1,545.00
ROADWAY ITEMS											
4	Clearing & Grubbing	200	AC	$ 4,457.20	$ 50.00	$ 50.00	$ 10,000.00	$ 50.00	$ 10,000.00	$ 51.50	$ 10,300.00
5	Remove Existing Asphalt (Full Depth) (See Notes)	20,000	SY	$ 1.83	$ 1.00	$ 0.75	$ 15,000.00	$ 1.00	$ 20,000.00	$ 1.03	$ 20,600.00
6	Regular Excavation	10,000	CY	$ 5.61	$ 50.00	$ 4.50	$ 45,000.00	$ 5.00	$ 50,000.00	$ 5.15	$ 51,500.00
7	Shallow Excavation (Depth <4 Ft.)	3,000	CY	$ 7.07	$ 7.00	$ 7.00	$ 21,000.00	$ 7.00	$ 21,000.00	$ 7.21	$ 21,630.00
8	Embankment (Compacted in Place)	2,500	CY	$ 10.25	$ 7.00	$ 7.00	$ 17,500.00	$ 7.00	$ 17,500.00	$ 7.21	$ 18,025.00
9	Finish Existing Rock Base (Incl. Prime Coat)	1,000	SY	$ 5.08	$ 5.00	$ 4.00	$ 4,000.00	$ 5.00	$ 5,000.00	$ 5.15	$ 5,150.00
10	Finish Grading	20,000	SY	$ 2.47	$ 3.00	$ 2.00	$ 40,000.00	$ 3.00	$ 60,000.00	$ 3.09	$ 61,800.00
11	4" Base (Incl. Prime Coat)	15,000	SY	$ 6.98	$ 6.00	$ 4.00	$ 60,000.00	$ 6.00	$ 90,000.00	$ 6.18	$ 92,700.00
12	6" Base (Incl. Prime Coat)	20,000	SY	$ 8.59	$ 7.00	$ 6.00	$ 120,000.00	$ 7.00	$ 140,000.00	$ 7.21	$ 144,200.00
13	8" Base (Incl. Prime Coat)	5,300	SY	$ 18.54	$ 20.00	$ 17.50	$ 92,750.00	$ 20.00	$ 106,000.00	$ 20.60	$ 109,180.00
14	Optional Base Group 4	500	SY	$ 19.38	$ 9.00	$ 9.00	$ 4,500.00	$ 9.00	$ 4,500.00	$ 9.27	$ 4,635.00
15	Optional Base Group 7	10,000	SY	$ 18.55	$ 20.00	$ 16.50	$ 165,000.00	$ 20.00	$ 200,000.00	$ 20.60	$ 206,000.00
16	Optional Base Group 10	500	SY	$ 39.49	$ 27.00	$ 25.00	$ 12,500.00	$ 27.00	$ 13,500.00	$ 27.81	$ 13,905.00
17	Optional Base Group 13	10,000	SY	$ 24.82	$ 27.00	$ 20.50	$ 205,000.00	$ 27.00	$ 270,000.00	$ 27.81	$ 278,100.00
18	Asphalt Driveway (1 1/2") (Incl. 6" Base)	1,800	SY	$ 31.81	$ 17.50	$ 15.50	$ 27,900.00	$ 17.50	$ 31,500.00	$ 18.03	$ 32,454.00
19	Mill Existing Asphalt, Full Size Milling Machine - (<5,000 SY) (See Notes)	30	1/2 Day	$ 5,224.59	$ 4,000.00	$ 4,700.00	$ 141,000.00	$ 4,200.00	$ 126,000.00	$ 4,635.00	$ 139,050.00
20	Portable Milling Machine	250	HR	$ 406.80	$ 90.00	$ 100.00	$ 25,000.00	$ 40.00	$ 10,000.00	$ 103.00	$ 25,750.00
21	Reuse Millings For Pathway (6" Deep)	3,000	SY	$ 5.88	$ 17.50	$ 6.00	$ 18,000.00	$ 5.00	$ 15,000.00	$ 5.15	$ 15,450.00
22	Misc. Asphalt (0-50 Ton Orders) (Incl. Tack Coat) (See Notes)	150	TN	$ 318.19	$ 175.00	$ 200.00	$ 30,000.00	$ 175.00	$ 26,250.00	$ 180.25	$ 27,037.50
23	Misc. Asphalt (>50 Ton Orders) (Incl. Tack Coat) (See Notes)	100	TN	$ 234.76	$ 175.00	$ 175.00	$ 17,500.00	$ 175.00	$ 17,500.00	$ 180.25	$ 18,025.00
24	Superpave Asphaltic Concrete (SP-9.5 Traffic Level C) (0-200 Ton Orders)	200	TN	$ 206.76	$ 175.00	$ 200.00	$ 40,000.00	$ 130.00	$ 26,000.00	$ 180.25	$ 36,050.00
25	Superpave Asphaltic Concrete (SP-9.5 Traffic Level C) (> 200 Ton Orders)	15,000	TN	$ 125.45	$ 110.00	$ 111.50	$ 1,672,500.00	$ 108.00	$ 1,620,000.00	$ 113.30	$ 1,699,500.00
26	Superpave Asphaltic Concrete (SP-12.5 Traffic Level C) (0-200 Ton Orders)	2,000	TN	$ 183.93	$ 175.00	$ 160.00	$ 320,000.00	$ 150.00	$ 300,000.00	$ 180.25	$ 360,500.00
27	Superpave Asphaltic Concrete (SP-12.5 Traffic Level C) (> 200 Ton Orders)	4,000	TN	$ 124.81	$ 110.00	$ 112.00	$ 448,000.00	$ 108.00	$ 432,000.00	$ 113.30	$ 453,200.00

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	Item Descrption	Qty.	Units	Unit Price	Unit Price	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
28	Pavement Texturing: Colored Coating - Standard Formula	100	SY	$ 64.05	$ 20.00	$ 30.00	$ 3,000.00	$ 20.00	$ 2,000.00	$ 20.60	$ 2,060.00
29	Pavement Texturing: Colored Coating - Traffic Formula	100	SY	$ 65.07	$ 22.00	$ 30.00	$ 3,000.00	$ 22.00	$ 2,200.00	$ 22.66	$ 2,266.00
30	Pavement Texturing: Heat & Imprint Existing Pavement	100	SY	$ 76.66	$ 35.00	$ 50.00	$ 5,000.00	$ 35.00	$ 3,500.00	$ 36.05	$ 3,605.00
31	Pavement Texturing: Imprint New Installation	100	SY	$ 96.96	$ 75.00	$ 50.00	$ 5,000.00	$ 75.00	$ 7,500.00	$ 77.25	$ 7,725.00
32	Pavement Texturing: Sealer Concrete	100	SY	$ 24.72	$ 20.00	$ 30.00	$ 3,000.00	$ 20.00	$ 2,000.00	$ 20.60	$ 2,060.00
33	Paver Brick	100	SY	$ 111.11	$ 100.00	$ 100.00	$ 10,000.00	$ 100.00	$ 10,000.00	$ 103.00	$ 10,300.00
34	Remove Paver Brick	100	SY	$ 67.08	$ 75.00	$ 10.00	$ 1,000.00	$ 75.00	$ 7,500.00	$ 77.25	$ 7,725.00
35	Reset Paver Brick	100	SY	$ 116.38	$ 125.00	$ 35.00	$ 3,500.00	$ 125.00	$ 12,500.00	$ 128.75	$ 12,875.00
DRAINAGE ITEMS											
36	Inlets (Curb) (Type P-1) < 10'	10	EA	$ 5,377.44	$ 2,500.00	$ 3,000.00	$ 30,000.00	$ 2,500.00	$ 25,000.00	$ 2,575.00	$ 25,750.00
37	Inlets (Curb) (Type P-1) (Partial - Top Only)	15	EA	$ 3,484.71	$ 2,500.00	$ 2,500.00	$ 37,500.00	$ 2,500.00	$ 37,500.00	$ 2,575.00	$ 38,625.00
38	Inlets (Curb) (Type P-2) < 10'	10	EA	$ 5,577.44	$ 2,800.00	$ 3,500.00	$ 35,000.00	$ 2,800.00	$ 28,000.00	$ 2,575.00	$ 25,750.00
39	Inlets (Curb) (Type P-2) (Partial - Top Only)	15	EA	$ 3,609.71	$ 2,500.00	$ 3,000.00	$ 45,000.00	$ 2,500.00	$ 37,500.00	$ 2,575.00	$ 38,625.00
40	Inlets (Curb) (Type P-5) < 10'	10	EA	$ 4,984.66	$ 3,500.00	$ 3,500.00	$ 35,000.00	$ 3,500.00	$ 35,000.00	$ 3,605.00	$ 36,050.00
41	Inlets (Curb) (Type P-5) (Partial - Top Only)	15	EA	$ 3,609.71	$ 2,500.00	$ 3,000.00	$ 45,000.00	$ 2,500.00	$ 37,500.00	$ 2,575.00	$ 38,625.00
42	Inlets (Curb) (Type P-6) < 10'	10	EA	$ 5,258.37	$ 3,900.00	$ 3,500.00	$ 35,000.00	$ 3,900.00	$ 39,000.00	$ 4,017.00	$ 40,170.00
43	Inlets (Curb) (Type P-6) (Partial - Top Only)	15	EA	$ 3,609.71	$ 2,500.00	$ 3,000.00	$ 45,000.00	$ 2,500.00	$ 37,500.00	$ 2,575.00	$ 38,625.00
44	Inlets (Ditch Bottom) (Type C)	20	EA	$ 3,707.40	$ 3,000.00	$ 2,800.00	$ 56,000.00	$ 3,000.00	$ 60,000.00	$ 3,090.00	$ 61,800.00
45	Inlets (Ditch Bottom) (Type D)	10	EA	$ 4,304.81	$ 3,800.00	$ 3,000.00	$ 30,000.00	$ 3,800.00	$ 38,000.00	$ 3,914.00	$ 39,140.00
46	Inlet (Closed Flume) Type I	20	EA	$ 5,002.44	$ 4,500.00	$ 1,500.00	$ 30,000.00	$ 2,500.00	$ 50,000.00	$ 2,575.00	$ 51,500.00
47	Inlet (Closed Flume) Double Barrel	5	EA	$ 6,922.76	$ 1,500.00	$ 3,000.00	$ 15,000.00	$ 4,500.00	$ 22,500.00	$ 4,635.00	$ 23,175.00
48	Inlet (Remove and Dispose)	10	EA	$ 1,328.18	$ 3,000.00	$ 500.00	$ 5,000.00	$ 1,500.00	$ 15,000.00	$ 1,545.00	$ 15,450.00
49	Manhole (Type P-8) < 10'	20	EA	$ 4,129.88	$ 3,000.00	$ 3,500.00	$ 70,000.00	$ 3,000.00	$ 60,000.00	$ 3,090.00	$ 61,800.00
50	Manhole (Type 8) (Partial - Top Only)	10	EA	$ 3,134.91	$ 1,250.00	$ 1,500.00	$ 15,000.00	$ 3,000.00	$ 30,000.00	$ 3,090.00	$ 30,900.00
51	Steel Reticuline Frame & Grate (Installed) (Index 232)	25	EA	$ 1,539.70	$ 900.00	$ 1,500.00	$ 37,500.00	$ 1,250.00	$ 31,250.00	$ 1,287.50	$ 32,187.50
52	Adjust Existing Manhole or Inlet	25	EA	$ 1,006.01	$ 1,200.00	$ 500.00	$ 12,500.00	$ 900.00	$ 22,500.00	$ 927.00	$ 23,175.00
53	Manhole Cover (Replace)	10	EA	$ 1,034.52	$ 750.00	$ 500.00	$ 5,000.00	$ 1,200.00	$ 12,000.00	$ 1,236.00	$ 12,360.00
54	Manhole Cover (Adjust)	20	EA	$ 806.14	$ 750.00	$ 500.00	$ 10,000.00	$ 750.00	$ 15,000.00	$ 772.50	$ 15,450.00
55	Manhole Riser (1" to 2")	25	EA	$ 593.67	$ 350.00	$ 250.00	$ 6,250.00	$ 350.00	$ 8,750.00	$ 360.50	$ 9,012.50

BID TABULATIONS
ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT
PBC PROJECT #2020055

				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	Item Descrption	Qty.	Units	Unit Price	Unit Price	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
56	Manhole Ring and Cover (24") (Traffic Rated)	25	EA	$ 2,141.34	$ 1,500.00	$ 500.00	$ 12,500.00	$ 1,500.00	$ 37,500.00	$ 1,545.00	$ 38,625.00
57	Modify Inlet & Install Reticuline Frame & Grate	5	EA	$ 2,977.21	$ 1,500.00	$ 2,500.00	$ 12,500.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
58	Modify, Repair and/or Rebuild Existing Curb Inlet	10	EA	$ 3,309.71	$ 2,500.00	$ 1,800.00	$ 18,000.00	$ 2,500.00	$ 25,000.00	$ 2,575.00	$ 25,750.00
59	Adjust Valve Box	200	EA	$ 260.18	$ 50.00	$ 20.00	$ 4,000.00	$ 50.00	$ 10,000.00	$ 51.50	$ 10,300.00
60	Valve Box Cover (Replace)	20	EA	$ 495.12	$ 115.00	$ 50.00	$ 1,000.00	$ 115.00	$ 2,300.00	$ 118.45	$ 2,369.00
61	Valve Box Cover (Adjust)	20	EA	$ 318.43	$ 150.00	$ 50.00	$ 1,000.00	$ 150.00	$ 3,000.00	$ 154.50	$ 3,090.00
62	Relocate Fire Hydrant	10	EA	$ 3,584.16	$ 2,900.00	$ 3,500.00	$ 35,000.00	$ 2,900.00	$ 29,000.00	$ 2,987.00	$ 29,870.00
63	Yard Drain (Index 282)	10	EA	$ 1,892.05	$ 1,800.00	$ 2,500.00	$ 25,000.00	$ 1,800.00	$ 18,000.00	$ 1,854.00	$ 18,540.00
64	Concrete Pipe Culvert (15" RCP)	200	LF	$ 83.69	$ 95.00	$ 50.00	$ 10,000.00	$ 95.00	$ 19,000.00	$ 97.85	$ 19,570.00
65	Concrete Pipe Culvert (18" RCP)	1,000	LF	$ 67.35	$ 45.00	$ 72.00	$ 72,000.00	$ 45.00	$ 45,000.00	$ 46.35	$ 46,350.00
66	Concrete Pipe Culvert (24" RCP)	1,000	LF	$ 83.82	$ 69.00	$ 75.00	$ 75,000.00	$ 69.00	$ 69,000.00	$ 71.07	$ 71,070.00
67	Concrete Pipe Culvert (36" RCP)	1,000	LF	$ 116.27	$ 70.00	$ 125.00	$ 125,000.00	$ 70.00	$ 70,000.00	$ 72.10	$ 72,100.00
68	HDPE Pipe Culvert (18") (Class I)	500	LF	$ 56.74	$ 45.00	$ 45.00	$ 22,500.00	$ 45.00	$ 22,500.00	$ 30.90	$ 15,450.00
69	HDPE Pipe Culvert (24") (Class I)	500	LF	$ 73.10	$ 59.00	$ 72.00	$ 36,000.00	$ 59.00	$ 29,500.00	$ 41.20	$ 20,600.00
70	HDPE Pipe Culvert (36") (Class I)	500	LF	$ 108.37	$ 80.00	$ 104.00	$ 52,000.00	$ 80.00	$ 40,000.00	$ 51.50	$ 25,750.00
71	HDPE Pipe Culvert (48") (Class I)	500	LF	$ 141.20	$ 99.00	$ 107.00	$ 53,500.00	$ 99.00	$ 49,500.00	$ 61.80	$ 30,900.00
72	HDPE Pipe Culvert (18") (Class II)	500	LF	$ 59.26	$ 40.00	$ 48.00	$ 24,000.00	$ 45.00	$ 22,500.00	$ 30.90	$ 15,450.00
73	HDPE Pipe Culvert (24") (Class II)	500	LF	$ 75.62	$ 60.00	$ 75.00	$ 37,500.00	$ 59.00	$ 29,500.00	$ 41.20	$ 20,600.00
74	HDPE Pipe Culvert (36") (Class II)	500	LF	$ 110.14	$ 75.00	$ 104.00	$ 52,000.00	$ 80.00	$ 40,000.00	$ 51.50	$ 25,750.00
75	HDPE Pipe Culvert (48") (Class II)	500	LF	$ 142.96	$ 85.00	$ 107.00	$ 53,500.00	$ 99.00	$ 49,500.00	$ 61.80	$ 30,900.00
76	A-2000 Pipe Culvert (15"PVC)	100	LF	$ 65.72	$ 65.00	$ 39.00	$ 3,900.00	$ 65.00	$ 6,500.00	$ 66.95	$ 6,695.00
77	A-2000 Pipe Culvert (18" PVC)	500	LF	$ 68.96	$ 59.00	$ 50.00	$ 25,000.00	$ 59.00	$ 29,500.00	$ 60.77	$ 30,385.00
78	A-2000 Pipe Culvert (24" PVC)	500	LF	$ 72.50	$ 59.00	$ 50.00	$ 25,000.00	$ 59.00	$ 29,500.00	$ 60.77	$ 30,385.00
79	Corrugated Steel Pipe Culvert (42" Dia.)	25	LF	$ 206.90	$ 135.00	$ 200.00	$ 5,000.00	$ 135.00	$ 3,375.00	$ 139.05	$ 3,476.25
80	BCCMP Pipe Culvert (15")	100	LF	$ 62.22	$ 65.00	$ 25.00	$ 2,500.00	$ 65.00	$ 6,500.00	$ 66.95	$ 6,695.00
81	BCCMP Pipe Culvert (18")	500	LF	$ 64.50	$ 65.00	$ 20.00	$ 10,000.00	$ 65.00	$ 32,500.00	$ 66.95	$ 33,475.00
82	BCCMP Pipe Culvert (24")	500	LF	$ 73.12	$ 75.00	$ 20.00	$ 10,000.00	$ 75.00	$ 37,500.00	$ 77.25	$ 38,625.00
83	Mitered End Section (Round) (15")	5	EA	$ 1,541.57	$ 1,500.00	$ 1,000.00	$ 5,000.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
84	Mitered End Section (Round) (18")	10	EA	$ 1,647.63	$ 1,500.00	$ 1,000.00	$ 10,000.00	$ 1,500.00	$ 15,000.00	$ 1,545.00	$ 15,450.00

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	Item Descrption	Qty.	Units	Unit Price	Unit Price	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
85	Mitered End Section (Round) (24")	10	EA	$ 1,961.26	$ 1,700.00	$ 1,000.00	$ 10,000.00	$ 1,700.00	$ 17,000.00	$ 1,751.00	$ 17,510.00
86	Mitered End Section (Round) (36")	10	EA	$ 2,791.52	$ 2,500.00	$ 1,000.00	$ 10,000.00	$ 2,500.00	$ 25,000.00	$ 2,575.00	$ 25,750.00
87	Mitered End Section (Round) (42")	10	EA	$ 3,105.15	$ 2,700.00	$ 1,000.00	$ 10,000.00	$ 2,700.00	$ 27,000.00	$ 2,781.00	$ 27,810.00
88	Mitered End Section (Round) (15" BCCMP)	5	EA	$ 1,416.57	$ 1,500.00	$ 500.00	$ 2,500.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
89	Mitered End Section (Round) (18" BCCMP)	10	EA	$ 1,522.63	$ 1,500.00	$ 500.00	$ 5,000.00	$ 1,500.00	$ 15,000.00	$ 1,545.00	$ 15,450.00
90	Mitered End Section (Round) (24" BCCMP)	10	EA	$ 1,836.26	$ 1,700.00	$ 500.00	$ 5,000.00	$ 1,700.00	$ 17,000.00	$ 1,751.00	$ 17,510.00
91	ADS Flared End (18" HDPE)	2	EA	$ 1,276.41	$ 1,500.00	$ 1,000.00	$ 2,000.00	$ 1,500.00	$ 3,000.00	$ 1,545.00	$ 3,090.00
92	ADS Flared End (24" HDPE)	2	EA	$ 1,397.87	$ 1,600.00	$ 1,000.00	$ 2,000.00	$ 1,600.00	$ 3,200.00	$ 1,648.00	$ 3,296.00
93	ADS Flared End (36" HDPE)	2	EA	$ 2,148.87	$ 2,000.00	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 4,000.00	$ 2,060.00	$ 4,120.00
94	ADS Flared End (48" HDPE)	2	EA	$ 3,259.91	$ 3,000.00	$ 2,000.00	$ 4,000.00	$ 3,000.00	$ 6,000.00	$ 3,090.00	$ 6,180.00
95	French Drains (18" CMP) (incl. Ballast Rock & Filter Fabric)	25	LF	$ 152.39	$ 150.00	$ 100.00	$ 2,500.00	$ 150.00	$ 3,750.00	$ 154.50	$ 3,862.50
96	French Drains (24" CMP) (incl. Ballast Rock & Filter Fabric)	25	LF	$ 184.84	$ 200.00	$ 100.00	$ 2,500.00	$ 200.00	$ 5,000.00	$ 206.00	$ 5,150.00
97	French Drains (18" RCP) (incl. Ballast Rock & Filter Fabric)	100	LF	$ 177.39	$ 150.00	$ 200.00	$ 20,000.00	$ 150.00	$ 15,000.00	$ 154.50	$ 15,450.00
98	French Drains (24" RCP) (incl. Ballast Rock & Filter Fabric)	100	LF	$ 209.84	$ 200.00	$ 200.00	$ 20,000.00	$ 200.00	$ 20,000.00	$ 206.00	$ 20,600.00
99	Rubble Rip-Rap	250	TN	$ 192.03	$ 200.00	$ 150.00	$ 37,500.00	$ 200.00	$ 50,000.00	$ 206.00	$ 51,500.00
100	#57 Coarse Aggregate (FDOT)	10	TN	$ 201.96	$ 200.00	$ 300.00	$ 3,000.00	$ 200.00	$ 2,000.00	$ 206.00	$ 2,060.00
101	Sand Cement Endwall	15	CY	$ 619.01	$ 750.00	$ 600.00	$ 9,000.00	$ 750.00	$ 11,250.00	$ 772.50	$ 11,587.50
102	Dewatering (6" Pump/Wellpoints)	10	ED	$ 2,797.81	$ 2,500.00	$ 3,500.00	$ 35,000.00	$ 2,500.00	$ 25,000.00	$ 2,575.00	$ 25,750.00
CONCRETE ITEMS											
103	Misc. Concrete (Incl. Reinforcing Steel)	100	CY	$ 1,011.58	$ 750.00	$ 950.00	$ 95,000.00	$ 750.00	$ 75,000.00	$ 772.50	$ 77,250.00
104	Class I Concrete (Gravity Wall)	50	CY	$ 898.81	$ 750.00	$ 600.00	$ 30,000.00	$ 750.00	$ 37,500.00	$ 772.50	$ 38,625.00
105	Concrete Curb (Type D) (See Notes)	10,000	LF	$ 20.92	$ 14.50	$ 8.75	$ 87,500.00	$ 14.50	$ 145,000.00	$ 14.94	$ 149,400.00
106	Concrete Curb Type D Removal	750	LF	$ 12.05	$ 15.00	$ 10.00	$ 7,500.00	$ 7.00	$ 5,250.00	$ 15.45	$ 11,587.50
107	Concrete Curb & Gutter (Type F)	20,000	LF	$ 23.92	$ 17.50	$ 14.75	$ 295,000.00	$ 17.50	$ 350,000.00	$ 18.03	$ 360,600.00
108	Concrete Curb & Gutter Type F Removal	11,000	LF	$ 12.86	$ 6.00	$ 9.00	$ 99,000.00	$ 20.50	$ 225,500.00	$ 6.18	$ 67,980.00
109	Concrete Valley Gutter	1,600	LF	$ 23.28	$ 18.00	$ 18.00	$ 28,800.00	$ 18.00	$ 28,800.00	$ 18.54	$ 29,664.00
110	Concrete Valley Gutter Removal	3,000	LF	$ 10.99	$ 9.00	$ 10.00	$ 30,000.00	$ 9.00	$ 27,000.00	$ 9.27	$ 27,810.00
111	Concrete Curb & Gutter (9") (PBC Standard)	100	LF	$ 50.96	$ 35.00	$ 50.00	$ 5,000.00	$ 35.00	$ 3,500.00	$ 36.05	$ 3,605.00
112	Concrete Curb & Gutter (9") Removal	25	LF	$ 21.81	$ 15.00	$ 15.00	$ 375.00	$ 9.00	$ 225.00	$ 15.45	$ 386.25

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Unit Price**	**Unit Price**	**Amount**	**Unit Price**	**Amount**	**Unit Price**	**Amount**
113	Concrete Flush Header Curb (PBC Standard)	25	LF	$ 60.60	$ 55.00	$ 50.00	$ 1,250.00	$ 55.00	$ 1,375.00	$ 56.65	$ 1,416.25
114	Concrete Flush Header Curb Removal	500	LF	$ 15.72	$ 15.00	$ 15.00	$ 7,500.00	$ 15.00	$ 7,500.00	$ 15.45	$ 7,725.00
115	Concrete Mountable Gutter (PBC Standard)	50	LF	$ 61.06	$ 35.00	$ 50.00	$ 2,500.00	$ 35.00	$ 1,750.00	$ 36.05	$ 1,802.50
116	Concrete Mountable Gutter Removal	50	LF	$ 17.50	$ 15.00	$ 15.00	$ 750.00	$ 9.00	$ 450.00	$ 15.45	$ 772.50
117	Traffic Separator Conc (Type I)	1,500	SY	$ 63.13	$ 50.00	$ 54.50	$ 81,750.00	$ 50.00	$ 75,000.00	$ 51.50	$ 77,250.00
118	Traffic Separator Conc (Type IV)	50	SY	$ 98.36	$ 85.00	$ 55.00	$ 2,750.00	$ 85.00	$ 4,250.00	$ 87.55	$ 4,377.50
119	Traffic Separator Concrete, Removal	50	SY	$ 55.78	$ 55.00	$ 25.00	$ 1,250.00	$ 55.00	$ 2,750.00	$ 56.65	$ 2,832.50
120	Concrete Sidewalk (4" Thick) - Less Than 10 SY	1,000	SY	$ 217.51	$ 65.00	$ 70.00	$ 70,000.00	$ 65.00	$ 65,000.00	$ 66.95	$ 66,950.00
121	Concrete Sidewalk (4" Thick) - 10 Sy to Less than 50 SY	1,000	SY	$ 115.55	$ 45.00	$ 95.00	$ 95,000.00	$ 45.00	$ 45,000.00	$ 46.35	$ 46,350.00
122	Concrete Sidewalk (4" Thick) - 50 SY or Greater	5,000	SY	$ 60.32	$ 40.00	$ 36.00	$ 180,000.00	$ 40.00	$ 200,000.00	$ 41.20	$ 206,000.00
123	Concrete Sidewalk (6" Thick) (Driveway) - Less Than 8 SY	500	SY	$ 331.72	$ 150.00	$ 75.00	$ 37,500.00	$ 150.00	$ 75,000.00	$ 154.50	$ 77,250.00
124	Concrete Sidewalk (6" Thick) (Driveway) - 8 SY To Less Than 35 SY	1,000	SY	$ 189.91	$ 150.00	$ 95.00	$ 95,000.00	$ 140.00	$ 140,000.00	$ 154.50	$ 154,500.00
125	Concrete Sidewalk (6" Thick) (Driveway) - 35 SY Or Greater	15,000	SY	$ 73.75	$ 49.00	$ 45.00	$ 675,000.00	$ 50.00	$ 750,000.00	$ 50.47	$ 757,050.00
126	Concrete Sidewalk (6" Thick) (Curb Ramps)	15,000	SY	$ 83.60	$ 60.00	$ 45.00	$ 675,000.00	$ 61.00	$ 915,000.00	$ 58.71	$ 880,650.00
127	Cast-In-Place and/or Surface Applied Tactile Surface	21,000	SF	$ 26.72	$ 18.00	$ 17.00	$ 357,000.00	$ 19.00	$ 399,000.00	$ 18.54	$ 389,340.00
128	Pump Mix for Concrete Pumping	500	CY	$ 88.61	$ 100.00	$ 10.00	$ 5,000.00	$ 100.00	$ 50,000.00	$ 103.00	$ 51,500.00
129	Pumping or Hand Placement of Concrete - 1/2 Day	5	EA	$ 1,313.71	$ 1,000.00	$ 750.00	$ 3,750.00	$ 1,000.00	$ 5,000.00	$ 1,030.00	$ 5,150.00
130	Pumping or Hand Placement of Concrete - 1 Day	5	EA	$ 1,833.71	$ 2,000.00	$ 1,000.00	$ 5,000.00	$ 1,800.00	$ 9,000.00	$ 2,060.00	$ 10,300.00
131	4" Concrete Removal	5,000	SY	$ 18.94	$ 12.00	$ 17.00	$ 85,000.00	$ 11.00	$ 55,000.00	$ 12.36	$ 61,800.00
132	6" Concrete Removal	5,000	SY	$ 19.03	$ 12.00	$ 17.00	$ 85,000.00	$ 11.00	$ 55,000.00	$ 12.36	$ 61,800.00
FENCING AND RAILING ITEMS											
133	Type B Fence (4' High) (w/Top Rail) Green Vinyl Clad	200	LF	$ 54.80	$ 50.00	$ 65.00	$ 13,000.00	$ 50.00	$ 10,000.00	$ 33.48	$ 6,696.00
134	Type B Fence (6' High) (w/Top Rail) Green Vinyl Clad	400	LF	$ 72.39	$ 75.00	$ 75.00	$ 30,000.00	$ 75.00	$ 30,000.00	$ 33.48	$ 13,392.00
135	Chain Link Fence - Removal & Disposal	250	LF	$ 12.36	$ 10.00	$ 15.00	$ 3,750.00	$ 10.00	$ 2,500.00	$ 10.30	$ 2,575.00
136	Double Rail Wood Fence - Furnish & Install	400	LF	$ 53.78	$ 65.00	$ 35.00	$ 14,000.00	$ 65.00	$ 26,000.00	$ 23.18	$ 9,272.00
137	Double Rail Wood Fence - Relocation	350	LF	$ 36.71	$ 25.00	$ 35.00	$ 12,250.00	$ 25.00	$ 8,750.00	$ 23.18	$ 8,113.00
138	Double Rail Wood Fence - Removal	100	LF	$ 14.13	$ 10.00	$ 15.00	$ 1,500.00	$ 10.00	$ 1,000.00	$ 10.30	$ 1,030.00
139	Aluminum Pipe Handrail (3 Rail)	150	LF	$ 158.88	$ 150.00	$ 200.00	$ 30,000.00	$ 150.00	$ 22,500.00	$ 73.39	$ 11,008.50
140	Steel Pipe Handrail (3 Rail)	150	LF	$ 158.88	$ 150.00	$ 200.00	$ 30,000.00	$ 150.00	$ 22,500.00	$ 73.39	$ 11,008.50

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				Average of Bid Items for All Bidders	Engineer's Estimate	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC.		ALL PAVING INC.		WEST CONSTRUCTION INC.	
Item #	Item Descrption	Qty.	Units	Unit Price	Unit Price	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
141	Safety Pipe Rail (2")	100	LF	$ 130.02	$ 150.00	$ 100.00	$ 10,000.00	$ 150.00	$ 15,000.00	$ 57.94	$ 5,794.00
LANDSCAPING ITEMS											
142	Seed and Mulch	500	SY	$ 4.06	$ 3.00	$ 3.00	$ 1,500.00	$ 3.00	$ 1,500.00	$ 3.09	$ 1,545.00
143	Sodding (To Match Existing) (See Notes)	25000	SY	$ 5.07	$ 4.00	$ 4.90	$ 122,500.00	$ 4.00	$ 100,000.00	$ 4.12	$ 103,000.00
144	Synthetic Turf (ForeverLawn or Equal) with 2.5" Foam Underlay (F&I)	1000	SY	$ 118.75	$ 130.00	$ 35.00	$ 35,000.00	$ 120.00	$ 120,000.00	$ 133.90	$ 133,900.00
145	Top Soil (6" Thick)	2000	SY	$ 8.06	$ 8.00	$ 8.00	$ 16,000.00	$ 8.00	$ 16,000.00	$ 8.24	$ 16,480.00
146	Poured in Place Rubber Mulch (Rainbow Turf Products or Equal) (F&I)	500	SY	$ 125.56	$ 130.00	$ 50.00	$ 25,000.00	$ 130.00	$ 65,000.00	$ 133.90	$ 66,950.00
147	Stump Removal	80	EA	$ 277.90	$ 150.00	$ 100.00	$ 8,000.00	$ 150.00	$ 12,000.00	$ 154.50	$ 12,360.00
148	Tree Relocation	20	EA	$ 833.59	$ 200.00	$ 100.00	$ 2,000.00	$ 200.00	$ 4,000.00	$ 206.00	$ 4,120.00
149	Tree Removal (Less than 12" Caliper)	50	EA	$ 581.41	$ 500.00	$ 250.00	$ 12,500.00	$ 500.00	$ 25,000.00	$ 515.00	$ 25,750.00
150	Tree Removal (12" - 24" Caliper)	50	EA	$ 947.56	$ 750.00	$ 500.00	$ 25,000.00	$ 750.00	$ 37,500.00	$ 772.50	$ 38,625.00
151	Tree Removal (Palms - All Sizes)	50	EA	$ 464.75	$ 350.00	$ 300.00	$ 15,000.00	$ 350.00	$ 17,500.00	$ 360.50	$ 18,025.00
152	Root Pruning (0"-36" deep)	2000	LF	$ 14.65	$ 10.00	$ 10.00	$ 20,000.00	$ 10.00	$ 20,000.00	$ 10.30	$ 20,600.00
153	18" Root Barrier	100	LF	$ 42.52	$ 60.00	$ 20.00	$ 2,000.00	$ 60.00	$ 6,000.00	$ 61.80	$ 6,180.00
154	24" Root Barrier	1000	LF	$ 26.53	$ 25.00	$ 20.00	$ 20,000.00	$ 25.00	$ 25,000.00	$ 25.75	$ 25,750.00
155	36" Root Barrier	8000	LF	$ 31.33	$ 30.00	$ 22.00	$ 176,000.00	$ 30.00	$ 240,000.00	$ 30.90	$ 247,200.00
156	48" Root Barrier	500	LF	$ 43.96	$ 45.00	$ 35.00	$ 17,500.00	$ 45.00	$ 22,500.00	$ 46.35	$ 23,175.00
157	Vegetation Relocation (Including Watering)	10	HR	$ 98.61	$ 100.00	$ 50.00	$ 500.00	$ 100.00	$ 1,000.00	$ 103.00	$ 1,030.00
158	2" PVC Pipe (Schedule 40)	1000	LF	$ 17.89	$ 20.00	$ 9.75	$ 9,750.00	$ 20.00	$ 20,000.00	$ 20.60	$ 20,600.00
159	4" PVC Pipe (Schedule 40)	100	LF	$ 21.64	$ 15.00	$ 25.00	$ 2,500.00	$ 15.00	$ 1,500.00	$ 15.45	$ 1,545.00
160	6" PVC Pipe (Schedule 40)	200	LF	$ 37.93	$ 45.00	$ 25.00	$ 5,000.00	$ 45.00	$ 9,000.00	$ 46.35	$ 9,270.00
EQUIPMENT ITEMS											
161	3 CY Loader - Day	10	EA	$ 1,265.79	$ 1,500.00	$ 1,200.00	$ 12,000.00	$ 1,500.00	$ 15,000.00	$ 1,545.00	$ 15,450.00
162	1-1/2 CY Backhoe - Day	10	EA	$ 1,716.66	$ 1,500.00	$ 1,500.00	$ 15,000.00	$ 1,500.00	$ 15,000.00	$ 1,545.00	$ 15,450.00
163	40 Ton Crane, Crawler or Wheel Mount - Day	15	EA	$ 2,197.02	$ 2,000.00	$ 2,000.00	$ 30,000.00	$ 2,000.00	$ 30,000.00	$ 2,060.00	$ 30,900.00
PILING AND SHEETING ITEMS											
164	8" Treated Timber Piling	100	LF	$ 53.75	$ 45.00	$ 60.00	$ 6,000.00	$ 45.00	$ 4,500.00	$ 46.35	$ 4,635.00
165	10" Treated Timber Piling	100	LF	$ 64.97	$ 52.50	$ 75.00	$ 7,500.00	$ 53.00	$ 5,300.00	$ 54.08	$ 5,408.00
166	10" Treated Timberguard™ Wood Piling	500	LF	$ 82.15	$ 67.50	$ 85.00	$ 42,500.00	$ 68.00	$ 34,000.00	$ 69.53	$ 34,765.00

BID TABULATIONS
ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT
PBC PROJECT #2020055

Item #	Item Descrption	Qty.	Units	Average of Bid Items for All Bidders Unit Price	Engineer's Estimate Unit Price	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC. Unit Price	WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO., INC. Amount	ALL PAVING INC. Unit Price	ALL PAVING INC. Amount	WEST CONSTRUCTION INC. Unit Price	WEST CONSTRUCTION INC. Amount
167	12" Square Precast Pre-Stressed Concrete Piling	500	LF	$ 427.88	$ 94.50	$ 105.00	$ 52,500.00	$ 95.00	$ 47,500.00	$ 97.34	$ 48,670.00
168	14" Square Precast Pre-Stressed Concrete Piling	100	LF	$ 432.62	$ 101.25	$ 110.00	$ 11,000.00	$ 102.00	$ 10,200.00	$ 104.29	$ 10,429.00
169	Temporary or Permanent Steel Sheet Piling	100	SF	$ 419.15	$ 80.00	$ 100.00	$ 10,000.00	$ 80.00	$ 8,000.00	$ 82.40	$ 8,240.00
SIGNING AND MARKING ITEMS											
170	ADA Handicapped Parking Sign - Furnish & Install	5	EA	$ 808.29	$ 750.00	$ 650.00	$ 3,250.00	$ 750.00	$ 3,750.00	$ 772.50	$ 3,862.50
171	Traffic Paint (All Widths & Colors) (See Notes)	500	SF	$ 4.20	$ 4.00	$ 3.00	$ 1,500.00	$ 4.00	$ 2,000.00	$ 4.12	$ 2,060.00
172	Thermoplastic Pavement Marking (All Widths & Colors) (See Notes)	500	SF	$ 8.21	$ 7.50	$ 7.00	$ 3,500.00	$ 7.50	$ 3,750.00	$ 7.73	$ 3,865.00
173	Wheel Stops - Furnish & Install	100	EA	$ 62.36	$ 55.00	$ 60.00	$ 6,000.00	$ 55.00	$ 5,500.00	$ 56.65	$ 5,665.00
174	Remove & Re-Install Wheel Stops	100	EA	$ 37.64	$ 35.00	$ 30.00	$ 3,000.00	$ 35.00	$ 3,500.00	$ 36.05	$ 3,605.00
175	Sign (Relocate)	20	EA	$ 240.26	$ 250.00	$ 100.00	$ 2,000.00	$ 250.00	$ 5,000.00	$ 257.50	$ 5,150.00
176	Speed Humps	1000	SY	$ 66.80	$ 50.00	$ 95.00	$ 95,000.00	$ 50.00	$ 50,000.00	$ 51.50	$ 51,500.00
177	Stamped Colored Concrete (5" Thick)	100	SY	$ 94.74	$ 85.00	$ 65.00	$ 6,500.00	$ 85.00	$ 8,500.00	$ 87.55	$ 8,755.00
178	Steel Bollard	20	EA	$ 795.79	$ 750.00	$ 600.00	$ 12,000.00	$ 750.00	$ 15,000.00	$ 772.50	$ 15,450.00
179	Removable Bollard	20	EA	$ 1,233.26	$ 1,200.00	$ 1,000.00	$ 20,000.00	$ 1,000.00	$ 20,000.00	$ 1,236.00	$ 24,720.00
MISCELLANEOUS ITEMS											
180	Premium for Conflict Condition	5	EA	$ 1,791.57	$ 1,500.00	$ 2,000.00	$ 10,000.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
181	Premium to Increase Box Depth to >10'	5	EA	$ 1,541.57	$ 1,500.00	$ 1,000.00	$ 5,000.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
182	Premium to Increase Box from P to J	5	EA	$ 1,541.57	$ 1,500.00	$ 1,000.00	$ 5,000.00	$ 1,500.00	$ 7,500.00	$ 1,545.00	$ 7,725.00
183	IPE Boardwalk Decking & Top Rail (5/4" X 6") - Furnish & Install	1000	LF	$ 23.86	$ 16.50	$ 19.00	$ 19,000.00	$ 17.00	$ 17,000.00	$ 17.00	$ 17,000.00
184	Mail Boxes (Reset)	150	EA	$ 111.04	$ 20.00	$ 20.00	$ 3,000.00	$ 25.00	$ 3,750.00	$ 20.60	$ 3,090.00
185	Pull Boxes (Brooks)	5	EA	$ 1,164.51	$ 950.00	$ 750.00	$ 3,750.00	$ 950.00	$ 4,750.00	$ 978.50	$ 4,892.50
186	Sandblasting - 1/2 Day	20	EA	$ 4,347.12	$ 2,500.00	$ 1,000.00	$ 20,000.00	$ 2,500.00	$ 50,000.00	$ 2,575.00	$ 51,500.00
187	Sandblasting - Full Day	10	EA	$ 5,611.71	$ 3,500.00	$ 1,200.00	$ 12,000.00	$ 3,500.00	$ 35,000.00	$ 3,605.00	$ 36,050.00
188	Pressure Cleaning	10	ED	$ 1,972.09	$ 2,000.00	$ 1,000.00	$ 10,000.00	$ 2,000.00	$ 20,000.00	$ 2,060.00	$ 20,600.00
189	Southern Yellow Pine Lumber - Furnish & Install	15000	BF	$ 8.89	$ 8.00	$ 8.00	$ 120,000.00	$ 8.00	$ 120,000.00	$ 8.24	$ 123,600.00
190	Southern Yellow Pine Lumber - Removal & Disposal	20000	BF	$ 3.70	$ 4.00	$ 1.00	$ 20,000.00	$ 4.00	$ 80,000.00	$ 4.12	$ 82,400.00
TOTAL BID							**$ 9,563,225.00**		**$ 10,621,925.00**		**$ 10,660,293.75**

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	Item Descrption	Qty.	Units	Unit Price	Amount
BASE BID					
1	Emergency Response, Less than 6 Hours	10	EA	$ 5,876.91	$ 58,769.10
2	Emergency Response, 6 Hours to 24 Hours	20	EA	$ 3,352.94	$ 67,058.80
3	Emergency Response, 24 Hours to 72 Hours	30	EA	$ 2,511.42	$ 75,342.60
ROADWAY ITEMS					
4	Clearing & Grubbing	200	AC	$ 17,677.31	$ 3,535,462.00
5	Remove Existing Asphalt (Full Depth) (See Notes)	20,000	SY	$ 4.55	$ 91,000.00
6	Regular Excavation	10,000	CY	$ 7.78	$ 77,800.00
7	Shallow Excavation (Depth <4 Ft.)	3,000	CY	$ 7.07	$ 21,210.00
8	Embankment (Compacted in Place)	2,500	CY	$ 19.80	$ 49,500.00
9	Finish Existing Rock Base (Incl. Prime Coat)	1,000	SY	$ 6.16	$ 6,160.00
10	Finish Grading	20,000	SY	$ 1.79	$ 35,800.00
11	4" Base (Incl. Prime Coat)	15,000	SY	$ 11.74	$ 176,100.00
12	6" Base (Incl. Prime Coat)	20,000	SY	$ 14.15	$ 283,000.00
13	8" Base (Incl. Prime Coat)	5,300	SY	$ 16.05	$ 85,065.00
14	Optional Base Group 4	500	SY	$ 50.26	$ 25,130.00
15	Optional Base Group 7	10,000	SY	$ 17.09	$ 170,900.00
16	Optional Base Group 10	500	SY	$ 78.16	$ 39,080.00
17	Optional Base Group 13	10,000	SY	$ 23.95	$ 239,500.00
18	Asphalt Driveway (1 1/2") (Incl. 6" Base)	1,800	SY	$ 76.19	$ 137,142.00
19	Mill Existing Asphalt, Full Size Milling Machine - (<5,000 SY) (See Notes)	30	1/2 Day	$ 7,363.37	$ 220,901.10
20	Portable Milling Machine	250	HR	$ 1,384.19	$ 346,047.50
21	Reuse Millings For Pathway (6" Deep)	3,000	SY	$ 7.38	$ 22,140.00
22	Misc. Asphalt (0-50 Ton Orders) (Incl. Tack Coat) (See Notes)	150	TN	$ 717.50	$ 107,625.00
23	Misc. Asphalt (>50 Ton Orders) (Incl. Tack Coat) (See Notes)	100	TN	$ 408.79	$ 40,879.00
24	Superpave Asphaltic Concrete (SP-9.5 Traffic Level C) (0-200 Ton Orders)	200	TN	$ 316.79	$ 63,358.00
25	Superpave Asphaltic Concrete (SP-9.5 Traffic Level C) (> 200 Ton Orders)	15,000	TN	$ 168.98	$ 2,534,700.00
26	Superpave Asphaltic Concrete (SP-12.5 Traffic Level C) (0-200 Ton Orders)	2,000	TN	$ 245.47	$ 490,940.00
27	Superpave Asphaltic Concrete (SP-12.5 Traffic Level C) (> 200 Ton Orders)	4,000	TN	$ 165.92	$ 663,680.00

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
28	Pavement Texturing: Colored Coating - Standard Formula	100	SY	$ 185.60	$ 18,560.00
29	Pavement Texturing: Colored Coating - Traffic Formula	100	SY	$ 185.60	$ 18,560.00
30	Pavement Texturing: Heat & Imprint Existing Pavement	100	SY	$ 185.60	$ 18,560.00
31	Pavement Texturing: Imprint New Installation	100	SY	$ 185.60	$ 18,560.00
32	Pavement Texturing: Sealer Concrete	100	SY	$ 28.28	$ 2,828.00
33	Paver Brick	100	SY	$ 141.42	$ 14,142.00
34	Remove Paver Brick	100	SY	$ 106.06	$ 10,606.00
35	Reset Paver Brick	100	SY	$ 176.77	$ 17,677.00
DRAINAGE ITEMS					
36	Inlets (Curb) (Type P-1) < 10'	10	EA	$ 13,434.76	$ 134,347.60
37	Inlets (Curb) (Type P-1) (Partial - Top Only)	15	EA	$ 6,363.83	$ 95,457.45
38	Inlets (Curb) (Type P-2) < 10'	10	EA	$ 13,434.76	$ 134,347.60
39	Inlets (Curb) (Type P-2) (Partial - Top Only)	15	EA	$ 6,363.83	$ 95,457.45
40	Inlets (Curb) (Type P-5) < 10'	10	EA	$ 9,333.62	$ 93,336.20
41	Inlets (Curb) (Type P-5) (Partial - Top Only)	15	EA	$ 6,363.83	$ 95,457.45
42	Inlets (Curb) (Type P-6) < 10'	10	EA	$ 9,616.46	$ 96,164.60
43	Inlets (Curb) (Type P-6) (Partial - Top Only)	15	EA	$ 6,363.83	$ 95,457.45
44	Inlets (Ditch Bottom) (Type C)	20	EA	$ 5,939.58	$ 118,791.60
45	Inlets (Ditch Bottom) (Type D)	10	EA	$ 6,505.25	$ 65,052.50
46	Inlet (Closed Flume) Type I	20	EA	$ 13,434.76	$ 268,695.20
47	Inlet (Closed Flume) Double Barrel	5	EA	$ 15,556.03	$ 77,780.15
48	Inlet (Remove and Dispose)	10	EA	$ 1,767.73	$ 17,677.30
49	Manhole (Type P-8) < 10'	20	EA	$ 6,929.51	$ 138,590.20
50	Manhole (Type 8) (Partial - Top Only)	10	EA	$ 4,949.65	$ 49,496.50
51	Steel Reticuline Frame & Grate (Installed) (Index 232)	25	EA	$ 2,121.28	$ 53,032.00
52	Adjust Existing Manhole or Inlet	25	EA	$ 1,697.02	$ 42,425.50
53	Manhole Cover (Replace)	10	EA	$ 1,202.06	$ 12,020.60
54	Manhole Cover (Adjust)	20	EA	$ 1,202.06	$ 24,041.20
55	Manhole Riser (1" to 2")	25	EA	$ 1,414.18	$ 35,354.50

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
56	Manhole Ring and Cover (24") (Traffic Rated)	25	EA	$ 5,020.36	$ 125,509.00
57	Modify Inlet & Install Reticuline Frame & Grate	5	EA	$ 6,363.83	$ 31,819.15
58	Modify, Repair and/or Rebuild Existing Curb Inlet	10	EA	$ 6,363.83	$ 63,638.30
59	Adjust Valve Box	200	EA	$ 919.22	$ 183,844.00
60	Valve Box Cover (Replace)	20	EA	$ 1,697.02	$ 33,940.40
61	Valve Box Cover (Adjust)	20	EA	$ 919.22	$ 18,384.40
62	Relocate Fire Hydrant	10	EA	$ 4,949.65	$ 49,496.50
63	Yard Drain (Index 282)	10	EA	$ 1,414.18	$ 14,141.80
64	Concrete Pipe Culvert (15" RCP)	200	LF	$ 91.92	$ 18,384.00
65	Concrete Pipe Culvert (18" RCP)	1,000	LF	$ 106.06	$ 106,060.00
66	Concrete Pipe Culvert (24" RCP)	1,000	LF	$ 120.21	$ 120,210.00
67	Concrete Pipe Culvert (36" RCP)	1,000	LF	$ 197.99	$ 197,990.00
68	HDPE Pipe Culvert (18") (Class I)	500	LF	$ 106.06	$ 53,030.00
69	HDPE Pipe Culvert (24") (Class I)	500	LF	$ 120.21	$ 60,105.00
70	HDPE Pipe Culvert (36") (Class I)	500	LF	$ 197.99	$ 98,995.00
71	HDPE Pipe Culvert (48") (Class I)	500	LF	$ 296.98	$ 148,490.00
72	HDPE Pipe Culvert (18") (Class II)	500	LF	$ 113.13	$ 56,565.00
73	HDPE Pipe Culvert (24") (Class II)	500	LF	$ 127.28	$ 63,640.00
74	HDPE Pipe Culvert (36") (Class II)	500	LF	$ 205.06	$ 102,530.00
75	HDPE Pipe Culvert (48") (Class II)	500	LF	$ 304.05	$ 152,025.00
76	A-2000 Pipe Culvert (15"PVC)	100	LF	$ 91.92	$ 9,192.00
77	A-2000 Pipe Culvert (18" PVC)	500	LF	$ 106.06	$ 53,030.00
78	A-2000 Pipe Culvert (24" PVC)	500	LF	$ 120.21	$ 60,105.00
79	Corrugated Steel Pipe Culvert (42" Dia.)	25	LF	$ 353.55	$ 8,838.75
80	BCCMP Pipe Culvert (15")	100	LF	$ 91.92	$ 9,192.00
81	BCCMP Pipe Culvert (18")	500	LF	$ 106.06	$ 53,030.00
82	BCCMP Pipe Culvert (24")	500	LF	$ 120.21	$ 60,105.00
83	Mitered End Section (Round) (15")	5	EA	$ 2,121.28	$ 10,606.40
84	Mitered End Section (Round) (18")	10	EA	$ 2,545.53	$ 25,455.30

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
85	Mitered End Section (Round) (24")	10	EA	$ 3,394.04	$ 33,940.40
86	Mitered End Section (Round) (36")	10	EA	$ 5,091.07	$ 50,910.70
87	Mitered End Section (Round) (42")	10	EA	$ 5,939.58	$ 59,395.80
88	Mitered End Section (Round) (15" BCCMP)	5	EA	$ 2,121.28	$ 10,606.40
89	Mitered End Section (Round) (18" BCCMP)	10	EA	$ 2,545.53	$ 25,455.30
90	Mitered End Section (Round) (24" BCCMP)	10	EA	$ 3,394.04	$ 33,940.40
91	ADS Flared End (18" HDPE)	2	EA	$ 1,060.64	$ 2,121.28
92	ADS Flared End (24" HDPE)	2	EA	$ 1,343.48	$ 2,686.96
93	ADS Flared End (36" HDPE)	2	EA	$ 3,535.46	$ 7,070.92
94	ADS Flared End (48" HDPE)	2	EA	$ 4,949.65	$ 9,899.30
95	French Drains (18" CMP) (incl. Ballast Rock & Filter Fabric)	25	LF	$ 205.06	$ 5,126.50
96	French Drains (24" CMP) (incl. Ballast Rock & Filter Fabric)	25	LF	$ 233.34	$ 5,833.50
97	French Drains (18" RCP) (incl. Ballast Rock & Filter Fabric)	100	LF	$ 205.06	$ 20,506.00
98	French Drains (24" RCP) (incl. Ballast Rock & Filter Fabric)	100	LF	$ 233.34	$ 23,334.00
99	Rubble Rip-Rap	250	TN	$ 212.13	$ 53,032.50
100	#57 Coarse Aggregate (FDOT)	10	TN	$ 101.82	$ 1,018.20
101	Sand Cement Endwall	15	CY	$ 353.55	$ 5,303.25
102	Dewatering (6" Pump/Wellpoints)	10	ED	$ 2,616.24	$ 26,162.40
CONCRETE ITEMS					
103	Misc. Concrete (Incl. Reinforcing Steel)	100	CY	$ 1,573.82	$ 157,382.00
104	Class I Concrete (Gravity Wall)	50	CY	$ 1,472.75	$ 73,637.50
105	Concrete Curb (Type D) (See Notes)	10,000	LF	$ 45.47	$ 454,700.00
106	Concrete Curb Type D Removal	750	LF	$ 15.76	$ 11,820.00
107	Concrete Curb & Gutter (Type F)	20,000	LF	$ 45.39	$ 907,800.00
108	Concrete Curb & Gutter Type F Removal	11,000	LF	$ 15.75	$ 173,250.00
109	Concrete Valley Gutter	1,600	LF	$ 38.57	$ 61,712.00
110	Concrete Valley Gutter Removal	3,000	LF	$ 15.70	$ 47,100.00
111	Concrete Curb & Gutter (9") (PBC Standard)	100	LF	$ 82.80	$ 8,280.00
112	Concrete Curb & Gutter (9") Removal	25	LF	$ 47.77	$ 1,194.25

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
113	Concrete Flush Header Curb (PBC Standard)	25	LF	$ 80.75	$ 2,018.75
114	Concrete Flush Header Curb Removal	500	LF	$ 17.42	$ 8,710.00
115	Concrete Mountable Gutter (PBC Standard)	50	LF	$ 123.18	$ 6,159.00
116	Concrete Mountable Gutter Removal	50	LF	$ 30.56	$ 1,528.00
117	Traffic Separator Conc (Type I)	1,500	SY	$ 96.51	$ 144,765.00
118	Traffic Separator Conc (Type IV)	50	SY	$ 165.87	$ 8,293.50
119	Traffic Separator Concrete, Removal	50	SY	$ 86.45	$ 4,322.50
120	Concrete Sidewalk (4" Thick) - Less Than 10 SY	1,000	SY	$ 668.07	$ 668,070.00
121	Concrete Sidewalk (4" Thick) - 10 Sy to Less than 50 SY	1,000	SY	$ 275.83	$ 275,830.00
122	Concrete Sidewalk (4" Thick) - 50 SY or Greater	5,000	SY	$ 124.08	$ 620,400.00
123	Concrete Sidewalk (6" Thick) (Driveway) - Less Than 8 SY	500	SY	$ 947.38	$ 473,690.00
124	Concrete Sidewalk (6" Thick) (Driveway) - 8 SY To Less Than 35 SY	1,000	SY	$ 370.15	$ 370,150.00
125	Concrete Sidewalk (6" Thick) (Driveway) - 35 SY Or Greater	15,000	SY	$ 149.54	$ 2,243,100.00
126	Concrete Sidewalk (6" Thick) (Curb Ramps)	15,000	SY	$ 169.68	$ 2,545,200.00
127	Cast-In-Place and/or Surface Applied Tactile Surface	21,000	SF	$ 52.32	$ 1,098,720.00
128	Pump Mix for Concrete Pumping	500	CY	$ 141.42	$ 70,710.00
129	Pumping or Hand Placement of Concrete - 1/2 Day	5	EA	$ 2,474.82	$ 12,374.10
130	Pumping or Hand Placement of Concrete - 1 Day	5	EA	$ 2,474.82	$ 12,374.10
131	4" Concrete Removal	5,000	SY	$ 35.40	$ 177,000.00
132	6" Concrete Removal	5,000	SY	$ 35.76	$ 178,800.00
FENCING AND RAILING ITEMS					
133	Type B Fence (4' High) (w/Top Rail) Green Vinyl Clad	200	LF	$ 70.71	$ 14,142.00
134	Type B Fence (6' High) (w/Top Rail) Green Vinyl Clad	400	LF	$ 106.06	$ 42,424.00
135	Chain Link Fence - Removal & Disposal	250	LF	$ 14.14	$ 3,535.00
136	Double Rail Wood Fence - Furnish & Install	400	LF	$ 91.92	$ 36,768.00
137	Double Rail Wood Fence - Relocation	350	LF	$ 63.64	$ 22,274.00
138	Double Rail Wood Fence - Removal	100	LF	$ 21.21	$ 2,121.00
139	Aluminum Pipe Handrail (3 Rail)	150	LF	$ 212.13	$ 31,819.50
140	Steel Pipe Handrail (3 Rail)	150	LF	$ 212.13	$ 31,819.50

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
141	Safety Pipe Rail (2")	100	LF	$ 212.13	$ 21,213.00
LANDSCAPING ITEMS					
142	Seed and Mulch	500	SY	$ 7.15	$ 3,575.00
143	Sodding (To Match Existing) (See Notes)	25000	SY	$ 7.25	$ 181,250.00
144	Synthetic Turf (ForeverLawn or Equal) with 2.5" Foam Underlay (F&I)	1000	SY	$ 186.08	$ 186,080.00
145	Top Soil (6" Thick)	2000	SY	$ 8.01	$ 16,020.00
146	Poured in Place Rubber Mulch (Rainbow Turf Products or Equal) (F&I)	500	SY	$ 188.32	$ 94,160.00
147	Stump Removal	80	EA	$ 707.09	$ 56,567.20
148	Tree Relocation	20	EA	$ 2,828.37	$ 56,567.40
149	Tree Removal (Less than 12" Caliper)	50	EA	$ 1,060.64	$ 53,032.00
150	Tree Removal (12" - 24" Caliper)	50	EA	$ 1,767.73	$ 88,386.50
151	Tree Removal (Palms - All Sizes)	50	EA	$ 848.51	$ 42,425.50
152	Root Pruning (0"-36" deep)	2000	LF	$ 28.28	$ 56,560.00
153	18" Root Barrier	100	LF	$ 28.28	$ 2,828.00
154	24" Root Barrier	1000	LF	$ 35.35	$ 35,350.00
155	36" Root Barrier	8000	LF	$ 42.43	$ 339,440.00
156	48" Root Barrier	500	LF	$ 49.50	$ 24,750.00
157	Vegetation Relocation (Including Watering)	10	HR	$ 141.42	$ 1,414.20
158	2" PVC Pipe (Schedule 40)	1000	LF	$ 21.21	$ 21,210.00
159	4" PVC Pipe (Schedule 40)	100	LF	$ 31.11	$ 3,111.00
160	6" PVC Pipe (Schedule 40)	200	LF	$ 35.35	$ 7,070.00
EQUIPMENT ITEMS					
161	3 CY Loader - Day	10	EA	$ 818.17	$ 8,181.70
162	1-1/2 CY Backhoe - Day	10	EA	$ 2,321.64	$ 23,216.40
163	40 Ton Crane, Crawler or Wheel Mount - Day	15	EA	$ 2,728.06	$ 40,920.90
PILING AND SHEETING ITEMS					
164	8" Treated Timber Piling	100	LF	$ 63.64	$ 6,364.00
165	10" Treated Timber Piling	100	LF	$ 77.78	$ 7,778.00
166	10" Treated Timberguard™ Wood Piling	500	LF	$ 106.06	$ 53,030.00

BID TABULATIONS ANNUAL PATHWAY & MINOR CONSTRUCTION CONTRACT PBC PROJECT #2020055				COMMUNITY ASPHALT CORP.	
Item #	**Item Descrption**	**Qty.**	**Units**	**Unit Price**	**Amount**
167	12" Square Precast Pre-Stressed Concrete Piling	500	LF	$ 1,414.18	$ 707,090.00
168	14" Square Precast Pre-Stressed Concrete Piling	100	LF	$ 1,414.18	$ 141,418.00
169	Temporary or Permanent Steel Sheet Piling	100	SF	$ 1,414.18	$ 141,418.00
SIGNING AND MARKING ITEMS					
170	ADA Handicapped Parking Sign - Furnish & Install	5	EA	$ 1,060.64	$ 5,303.20
171	Traffic Paint (All Widths & Colors) (See Notes)	500	SF	$ 5.66	$ 2,830.00
172	Thermoplastic Pavement Marking (All Widths & Colors) (See Notes)	500	SF	$ 10.61	$ 5,305.00
173	Wheel Stops - Furnish & Install	100	EA	$ 77.78	$ 7,778.00
174	Remove & Re-Install Wheel Stops	100	EA	$ 49.50	$ 4,950.00
175	Sign (Relocate)	20	EA	$ 353.55	$ 7,071.00
176	Speed Humps	1000	SY	$ 70.71	$ 70,710.00
177	Stamped Colored Concrete (5" Thick)	100	SY	$ 141.42	$ 14,142.00
178	Steel Bollard	20	EA	$ 1,060.64	$ 21,212.80
179	Removable Bollard	20	EA	$ 1,697.02	$ 33,940.40
MISCELLANEOUS ITEMS					
180	Premium for Conflict Condition	5	EA	$ 2,121.28	$ 10,606.40
181	Premium to Increase Box Depth to >10'	5	EA	$ 2,121.28	$ 10,606.40
182	Premium to Increase Box from P to J	5	EA	$ 2,121.28	$ 10,606.40
183	IPE Boardwalk Decking & Top Rail (5/4" X 6") - Furnish & Install	1000	LF	$ 42.43	$ 42,430.00
184	Mail Boxes (Reset)	150	EA	$ 378.55	$ 56,782.50
185	Pull Boxes (Brooks)	5	EA	$ 1,979.55	$ 9,897.75
186	Sandblasting - 1/2 Day	20	EA	$ 11,313.48	$ 226,269.60
187	Sandblasting - Full Day	10	EA	$ 14,141.85	$ 141,418.50
188	Pressure Cleaning	10	ED	$ 2,828.37	$ 28,283.70
189	Southern Yellow Pine Lumber - Furnish & Install	15000	BF	$ 11.31	$ 169,650.00
190	Southern Yellow Pine Lumber - Removal & Disposal	20000	BF	$ 5.66	$ 113,200.00
TOTAL BID				**$**	**28,308,876.11**

THE COUNTY DOES NOT GUARANTEE THE ACCURACY OF THE FORMULAS AND EXTENSIONS USED IN THIS SPREADSHEET.

THE ITEMS AND QUANTITIES ABOVE, SHALL GOVERN OVER THE PLANS.

PAY ITEM FOOTNOTES IN CONSTRUCTION PLANS SHALL ALSO BE INCLUDED IN ITEM UNIT PRICE.

NOTE #	PAY ITEM FOOTNOTES
1	All costs for **Maintenance of Traffic (MOT)** shall be considered incidental to, and shall be included in, unit prices for the pay items.
2	**As-builts** shall be paid per plan sheet
3	Removable **Bollard** - Includes all costs associated with installation of removable bollards at locations designated by the County. All labor and materials, including excavation, rock drain, concrete foundation, bollare pipe, ground sleeve with locking mechanism, painting and restoration of the area, are incidental to the Item.
4	Steel **Bollard** - Includes all costs associated with installation of steel bollards at locations designated by the County. All labor and materials, including excavation, concrete foundation, bollard pipe, painting and restoration of the area, are incidental to the pay item.
5	**Clearing and Grubbing** Specifications for various processes required under clearing and grubbing item. Also includes cutting and capping irrigation lines.
6	Pumping or Hand Placement of **Concrete** - These items shall include all equipment and labor required for placement of concrete in areas not accessible by conventional concrete truck (assumed 12' long chute), either by hand or by pumping, and shall be in addition to the per square yard price for 4" and 6" concrete items.
7	Pump Mix for **Concrete Pumping** - This item represents a surcharge to the per square yard price for 4" and 6" concrete items to cover costs for special admixtures, etc. required for pumping concrete under Pumping or Hand Placement of Concrete items.
8	**Concrete Sidewalk Items** - These items shall include all materials, labor and equipment.
9	**Concrete Sidewalk (6" Thick) (ADA Ramps)** - includes only areas of the ramps and transitions back to level sidewalk.
10	**Concrete Traffic Separator Removal** - Includes removal of base material or any other material unsuitable for planting which may be located in the traffic separator area.
11	The cost to construct curb pads shall be included in the unit price for each respective **curb item**.
12	Concrete **Curb Type D** shall include Athletic Field Backstop Curbing.
13	**Dewatering** - Well Point equipment up to 150 points complete, including pump and associated jetting equipment. Well Point Equipment shall only be used in the prosecution of work under this contract as requested by the appointed Palm Beach County Project Supervisor.
14	**Double Rail Wood Fence Relocation** - Includes all labor, equipment and materials required for removal of wood fence rails and posts, stockpiling and protecting material and re-installation of posts and double rail wood fence. Furnishing and installing replacement items which have been damaged during removal or storage shall be considered incidental to the pay item.
15	**Double Rail Wood Fence Removal -** Includes all labor, equipment and materials required for removal of wood fence rails and posts and stockpiling on-site for recovery by County personnel or proper disposal by Contractor.
16	Removal and disposal of existing item to be replaced or repaired shall be incidental to all **drainage structure** items.
17	**Drainage structures** shall include as incidental removal of existing structure to be replaced.
18	**Equipment Items** - 40 Ton Crane, Crawler or Wheel mount, 3 CY Loader, 1.5 CY Backhoe - Bid Price shall include all costs - equipment, labor, materials, operator(s),delivery, pick-up, maintenance, fuel, etc. are incidental to this item.
19	**Excavation** includes cutting and capping irrigation lines.
20	**Finish Existing Rock Base** - Includes all labor, equipment and baserock material sufficient to level, lightly grade and compact the existing rock base prior to application of prime coat.
21	**Finish Grading** - Includes all labor, equipment and materials required for fine grading and shaping of areasdisturbed by other operations. Finish Grading does not replace grading and shaping incidental to the items Sodding and Seeding and Mulching.
22	**Milling Existing Asphalt Pavement** Items per square yard are based on the indicated depth of milling. In the event that other milling depths are required, the contract price for Mill Existing Asphalt Pavement will be adjusted in (1/2") increments.
23	**Mill Existing Asphalt, Full Size Milling Machine** - Includes use of milling machine, broom tractor, and other equipment as required, transportation of equipment to and from the work site, all labor for actual milling and clean-up and satisfactory disposal of milled material. Payment shall be based upon actual time for milling and clean-up. Preparation of areas to be milled, clean-up and disposal of milled material shall be considered incidental to the unit price bid.
24	**Misc Asphalt** - Includes surface courses, friction courses and other miscellaneous asphalt as required.

NOTE #	PAY ITEM FOOTNOTES
25	Thermoplastic **Pavement Marking** and **Traffic Paint** - Includes all labor, equipment, materials, etc. required to furnish and install pavement marking in parking lots and other areas. All items, including parking space markings, lane lines, stop bars. handicapped symbols, directional arrows and messages, in any or all colors, shall be considered incidental to the pay item.
26	**Portable Milling Machine**, per hour, includes portable milling machine, all labor for actual milling and clean-up and satisfactory disposal of milled material. Payment shall be based upon actual hours for milling and clean-up. Disposal of milled material shall be considered incidental to per hour rate for Portable Milling Machine.
27	**Pressure Cleaning** - Can be paid in half day increments
28	**Remove Existing Asphalt, and Mill Existing Asphalt items** - Include all equipment, labor, etc. for removal and disposal of existing asphalt pavement material. Unit Prices shall be based upon a 1" depth of milling. The contract prices will be adjusted in ½" increments for other milling depths.
29	**Root Barrier** - Root removal shall be incidental to all root barriers
30	**Root Pruning** shall be paid per each tree
31	**Rubble Rip-Rap** - Includes finish grading, filter fabric, installation, etc. All labor and materials, including restoration of the area, are incidental to this item.
32	Temporary or Permanent Steel **Sheet Piling -** Piling material shall be PZ27 or equal. All work shall be in accordance with FDOT Standard Specifications, Section 455, Structures Foundations. Per square foot price is for Temporary or Permanent Sheet Piling actually installed and accepted by the County, including all labor, equipment and materials, cutting, splicing, dynamic and static testing, adjustments resulting from testing, removal oftemporary piling and restoration of the area.
33	**Sodding** - Pay Item shall include all work necessary to install and establish, including watering and fertilizing to sustain an established turf until final acceptance at no additional cost. Item shall also include the filling, leveling and repairing of any washed or eroded areas, as may be necessary.
34	**Southern Yellow Pine Lumber** (F&I) - Southern Yellow Pine Lumber shall be pressure treated marine grade southern pine #1, or better, treated to 0.4 pcf retention of ACQ (AWPA UC4A, or better) and shall be paid for by boardfoot furnished and installed and accepted by the County. Cost per board foot installed shall include all labor, equipment and materials, fasteners, and cutting and shall include a maximum of 10% wasteover and above installed material measured in the field.
35	**Square Precast Prestressed concrete piling** - Include all costs associated with installation of Pre-stressed Concrete pilings at locations shown on plans or as designated by the County. Contractor shall receive detailed design plans for eachinstallation, signed and sealed by a Professional Engineer licensed in the State of Florida. All labor and materials, cutting, splicing, dynamic and static testing, adjustments resulting from testing and restoration of the area are incidental to the item. All work shall be in accordance with FDOT Standard Specifications, Section 455, Structures Foundations. Per foot price is for Precast Pre-stressed Concrete Pilings actually installed and accepted by the County.
37	All **Tree Removal** items shall include all costs associated with tree removal including MOT (if required), reduction of canopy, felling of trunk, stump removal, debris disposal and backfilling of hole with suitable material to provide a uniform grade.
38	Replace **Sprinkler System** - Includes the cost of labor, as well as all parts, such as pipe, heads and fittings.
39	**Treated Timber Piling** - Include all costs associated with installation of treated Southern Pine pilings at locations shown on plans or as designated by the County. Contractor shall receive detailed design plans for each installation, signed and sealed by a Professional Engineer licensed in the State of Florida. Alllabor and materials, cutting splicing, dynamic and static testing, adjustments resulting from testing and restoration of the area are incidental to the item. All work shall be in accordance with FDOT Standard Specifications, Section 455, Structures Foundations. Southern Pine timber shall be pressure treated, 2.5cca or better. Per foot price is for Treated Timber Pilings actually installed and accepted by the County.
40	**Treated Timberguard Wood Piling-** 10” Treated TimberguardTM Wood Piles shall be paid for by Linear Feet furnished and installed and accepted by the County. Cost per Linear Feet installed shall include all labor, equipmentand materials, fasteners, and cutting and shall include a maximum of 10% waste over and above installed material measured in the field.
41	**Wheel Stops** - Includes all labor, equipment and materials required for removal of wheel stops and re-bar or other methods of attachment, stockpiling and protecting wheel stops and accessories and re-installation of wheel stops by an acceptable attachment method. Furnishing and installing replacement wheel stopsand/or attachment devices which have been damaged during removal or storage shall be considered incidental to the pay item.

Bids as read at opening on August 4, 2020, 2:00 PM
All bids subject to OEBO compliance and Board Approval.
Prepared by: Geraldine Lazzarino-Kelly, Technical Assistant 1
Checked by: Holly B. Knight, P.E., Contracts Section Manager

155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 4

TO: **Mayor and Councilmembers**

FROM: **Francine Ramaglia, Assistant Town Manager**

VIA: **James Titcomb, Town Manager**

SUBJECT: **Renewal of Palm Beach Aggregates Master Agreement**

Background:

Council originally approved Palm Beach Aggregates as the Town's rock supplier under the 'best interest' provisions of Ordinance 2008-09. Further, the Council has approved all spending with the Aggregates based on individual project approvals where spending exceeds the $25,000 threshold ($10,000 in prior years). Purchase Orders have been issued for each project. A Master Agreement providing for 2 one-year renewals was also approved by Council in February 4, 2020 and now requires approval of the first renewal for fiscal year 2021.

Attached are the following documents:

- Addendum to Palm Beach Aggregates Master Agreement
- Master Agreement approved February 4, 2020

Recommendations: Staff recommends that Council approve the first renewal of the of Palm Beach Aggregates Master Agreement for fiscal year 2021.

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TOWN OF LOXAHATCHEE GROVES
STANDARD ADDENDUM
(Identify Services Here)

THIS ADDENDUM ("Addendum") is made as of the _______ day of _____________, 2021, by and between the _________, a Florida Municipal Corporation ("Town"), whose mailing address is FL and **,** a corporation authorized to do business in Florida ("Consultant"), whose mailing address is ______.

In consideration of the mutual promises contained in this Addendum and contained within the proposal submitted by the Consultant, dated ________ (the "Proposal" which is attached hereto as **Exhibit "A"** and incorporated herein by reference) (both documents hereafter jointly referred to as the "Contract Documents"), the Town and Consultant agree as follows:

SECTION 1 –SCOPE OF SERVICES

The Consultant shall be engaged by the Town to provide the services set forth in the Proposal and to ensure that the Town's website and the documents, recordings, etc. that exist or are otherwise posted or found on the website are compliant with the current American with Disabilities Act (ADA) (collectively, the "Services"). The Consultant shall be responsible for all work performed by its employees and for all payments to the same in accordance with law. The Consultant hereby certifies that it and its employees shall perform Services to that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of its profession practicing in the same or similar locality at the time the Services are provided. The Consultant hereby certifies that it and its employees shall perform all Services as expeditiously as is consistent with professional skill and care and the orderly progress of the Services. If an error or omission by the Consultant or its employees is discovered, then, in the Town's sole discretion, the Consultant shall correct such error or omission or re-perform the Services provided in error at no additional cost to the Town.

SECTION 2 – TERM AND COMPENSATION

The Contract Documents shall be effective upon execution by the Town Manager and shall be for a term of ____**years**. Services shall not automatically renew at the end of the two (2) year term. The Town shall pay the Consultant for the Services in accordance with Consultant's Proposal (which is attached hereto) as amended herein. The compensation hereunder shall not exceed **Dollars.** The compensation will cover website design and implementation and _____ years of maintenance, hosting and licensing fees as outlined in Exhibit A and there shall be no price increase. Consultant shall invoice the Town for ______services according to the schedule outlined in Exhibit A. The design and implementation services shall be completed within ______ of the date set forth in the first paragraph above. Consultant shall invoice the Town for the _______ services monthly. All invoices for fees shall be submitted in sufficient detail to demonstrate compliance with the terms of the Contract Documents and to allow the Town to determine the progress of the work and the funds remaining to be paid. Submission of an invoice is a certification by the Consultant that the Services have been provided and rendered in conformity with the Contract Documents. Invoices will be paid within thirty (30) days following the Town's receipt. These provisions regarding the term and compensation shall supersede and replace any conflicting provision found elsewhere in the Contract Documents.

SECTION 3 –INDEMNIFICATION, WAIVER AND LIMITATION OF LIABILITY; NO THIRD-PARTY BENEFICIARIES

The Consultant agrees to indemnify, defend and hold the Town, its Commissioners, officers, employees, agents and representatives harmless from and against any and all liability on account of any injuries, damages, omissions, commissions, actions, causes of action, claims, suits, judgments and damages accruing, including court costs and attorney's fees at all levels of trial and appeal, as a result of any negligence on the part of Consultant or any officer, director, employee, agent, independent contractor, subcontractor and representative of Consultant which directly arises out of or is related to the Services provided under the Contract Documents. The Town agrees to be responsible for its own negligence. Nothing contained in this provision or in any of the Contract Documents shall be construed or interpreted as consent by the Town to be sued, nor as a waiver of sovereign immunity beyond the waiver provided in Section 768.28, Florida Statutes, as amended from time to time. This indemnification provision shall supersede and specifically replace all other indemnification provisions in the Contract Documents including but not limited to paragraph 9.2 of the Master Subscription Agreement. The Contract Documents are not intended to benefit any person or party besides the Town and the Consultant.

Notwithstanding the foregoing, in no event shall either Party's liability to the other for any injuries, damages, omissions, commissions, actions, causes of actions, claims, suits, judgements and damages exceed the fees paid by the Town for the Consultant products and services. In no event shall Consultant be responsible for any lost profits or other damages, including direct, indirect, incidental, special, or any other damages, however caused. Consultant shall not be liable in any circumstances for the cost of procuring replacement goods, services, or technologies.

SECTION 4 – GOVERNING LAW, VENUE, REMEDIES

The Contract Documents shall be governed by the laws of the State of Florida. Any and all legal action, including mediation, necessary to enforce the Contract Documents will be held in Palm Beach County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

SECTION 5 - ENFORCEMENT COSTS AND WAIVER OF JURY TRIAL

If any legal action or other proceeding is brought for the enforcement of the Contract Documents, or because of an alleged dispute, breach, default or misrepresentation in connection with any provisions of the Contract Documents, the parties agree that each party shall be responsible for its own attorney's fees. **Each party also agrees to waive any and all rights to a trial by jury for any and all disputes or claims which may be related to or arise out of the Contract Documents.**

SECTION 6 - AUTHORITY TO PRACTICE

The Consultant hereby represents and warrants that it and its employees have and will continue to maintain all licenses and approvals required to conduct their business, and that they will at all times conduct their business activities in a reputable manner and in conformance with all applicable laws. Proof of such licenses and approvals shall be submitted to the Town upon request.

SECTION 7 – ACCESS AND AUDITS

The Consultant shall maintain adequate records to justify all charges, expenses, and costs incurred in estimating and performing the Services for at least three (3) years after completion of the Contract Documents. The Town shall have access to such books, records, and documents specifically and exclusively pertaining to this Contract as required in this section for the purpose of inspection or audit during normal business hours and upon reasonable prior notice, subject to the Consultant's approval, at the Consultant's place of business. In no circumstances will the Consultant be required to disclose any confidential or proprietary information regarding its products and service costs.

SECTION 8 – SEVERABILITY; SURVIVABILITY; TIME

If any term or provision of the Contract Documents, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of the Contract Documents, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of the Contract Documents shall be deemed valid and enforceable to the extent permitted by law. Any provision of the Contract Documents which is of a continuing nature or imposes an obligation which extends beyond the term of the Contract Documents shall survive its expiration or earlier termination. Time is of the essence with respect to all of Consultant's obligations, duties, and responsibilities under the Contract Documents.

SECTION 9 - PUBLIC ENTITY CRIMES

As provided in Sections 287.132-133, Florida Statutes, as amended from time to time, by entering into the Contract Documents, the Consultant certifies that it, its affiliates, suppliers, subcontractors and any other contractors who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof.

SECTION 10 - ENTIRETY OF CONTRACTUAL AGREEMENT; AMENDMENTS

The Town and the Consultant agree that this Addendum and the other Contract Documents set forth the entire contract between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in the Contract Documents may be added to, modified, superseded, or otherwise altered by the Consultant, except by written instrument executed by the both parties hereto.

SECTION 11 – WAIVER

Failure of either party to enforce or exercise any right(s) under the Contract Documents shall not be deemed a waiver of either party's right to enforce or exercise said right(s) at any time thereafter.

SECTION 12 - CONTRACT DOCUMENTS AND CONTROLLING PROVISIONS

The contract between the parties consists of this Addendum, and Proposal. To the extent that there exists a conflict between these documents, the conflict or inconsistency shall be resolved by giving precedence in the following order: (1) this Addendum; (2) the Proposal. Wherever possible, the provisions of such documents shall be construed in such a manner as to avoid conflicts between provisions of the various documents. This provision shall supersede and replace any other conflicting provision found elsewhere in the Contract Documents.

SECTION 13 – TAXES

The Town is exempt from payment of Florida State Sales and Use Tax. The Consultant shall not be exempted from paying sales tax to fulfill any contractual obligations with the Town, nor is the Consultant authorized to use the Town's Tax Exemption Number. The Consultant shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to the Contract Documents.

SECTION 14 –EFFECT OF TERMINATION AND PREPARATION

The Contract Documents may be terminated for cause by either party upon written notice if the other party is in material breach of the Contract Documents and fails to cure such breach within thirty (30) days after the non-breaching party provides written notice of the breach. If the Consultant is the breaching party, the Town shall be entitled to a return of prepaid fees equal to a proportionate amount of the Services left to be completed on the date of termination. If the Town is the breaching party, the Consultant shall be entitled to any amount owed to the Consultant for services provided (in accordance with the Contract Documents) prior to and through the date of termination.

The Contract Documents may also be terminated, in whole or in part, by the Town, with or without cause, upon sixty (60) days' written notice to the Consultant. Termination of the Contract Documents shall not affect any rights, obligations, and liabilities of the parties arising out of transactions which occurred prior to termination. Termination in accordance with this provision shall be without penalty or expense to the Town, except that the Town shall be responsible for any amount owed to the Consultant for services provided (in accordance with the Contract Documents) prior to and through the date of termination. The Contract Documents shall not be construed more strongly against either party regardless of who was more responsible for its preparation. These provisions shall supersede and replace any conflicting provisions found elsewhere in the Contract Documents.

SECTION 15 – INSURANCE

The Consultant shall, at its own expense, procure and maintain throughout the term of the Contract Documents, with insurers licensed in the State of Florida, the types and amounts of insurance set forth herein or as otherwise agreed to by the Town in writing. The Consultant shall not commence work until the required insurance is in force and evidence of insurance has been provided to the Town. An appropriate Certification of Insurance shall be satisfactory evidence of insurance. Until such insurance is no longer required by the Contract Documents, the Consultant shall provide the Town with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance. The Contractor shall provide certificates of insurance to the Town upon request.

The insurance provided by the Consultant shall apply on a primary basis. Any insurance, or self-insurance, maintained by the Town shall be excess of, and shall not contribute with, the insurance provided by the Consultant. Any remedy provided to the Town by the insurance provided by the Town shall be in addition to and not in lieu of any other remedy (including, but not limited to, as an indemnitee of the Consultant) available to the Town under the Contract Documents or otherwise. The Consultant's failure to obtain, pay for, or maintain any required insurance shall constitute a material breach upon which the Town may immediately terminate or suspend the Contract Documents and/or may use the services of another consultant without incurring any liability to the Consultant.

The Consultant shall maintain, during the life of the Contract Documents, commercial general liability insurance in a minimum amount of $1,000,000 to be negotiated based on the proposed operation and the exposure at hand. Coverage shall be Per Occurrence, Combined Single Limit for Bodily Injury and Property Damage Liability, including Premises, Products and Completed Operation and Contractual Liability, whether such operations be by the Consultant or by anyone directly employed by or contracting with the Consultant.

The Consultant shall carry Workers' Compensation Insurance and Employer's Liability Insurance for all employees as required by Florida Statutes. In the event that the Consultant does not carry Workers' Compensation Insurance and chooses not to obtain same, then such party shall in accordance with Section 440.05, Florida Statutes, apply for and obtain an exemption authorized by the Department of Insurance and shall provide a copy of such exemption to the other party.

All insurance, other than Worker's Compensation, to be maintained by the Consultant shall specifically include the "Town of Sewall's Point, its commissioners, employees and agents" as an Additional Insured.

SECTION 16 – PUBLIC RECORDS

The Consultant shall comply with Florida's Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of the Town as provided under section 119.011(2), Florida Statutes, specifically agrees to:

(1) Keep and maintain public records required by the Town to perform the service.
(2) Upon request from the Town's custodian of public records or designee, provide the Town with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
(3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract Documents and following completion of the Contract Documents if the Consultant does not transfer the records to the Town.
(4) Upon completion of the Contract Documents, transfer, at no cost, to the Town all public records in possession of the Consultant or keep and maintain public records required by the Town to perform the service. If the Consultant transfers all public records to the Town upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Contract Documents, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records or designee, in a format that is compatible with the information technology systems of the Town.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OR DESIGNEE AT: ATTENTION LAKISHA BURCH, LBURCH@LOAXAHATCHEEGROVESFL.GOV, OR BY MAIL AT TOWN OF LOXAHATCHEE GROVES, 155 F ROAD, LOXAHATCHEE GROVES, FLORIDA 33470.

SECTION 17 – INDEPENDENT CONTRACTOR; SUCCESSORS AND ASSIGNS.

The Consultant (and its employees) is, and shall be, in the performance of all Services under the Contract Documents, an independent contractor, and not an employee, agent, or servant of the Town. All persons engaged in any of the Services performed pursuant to the Contract Document shall at all times, and in all places, be subject to the Consultant's sole direction, supervision, and control. The Consultant shall exercise control over the means and manner in which it and its employees perform the Services.

The Town and the Consultant each binds itself and its partners, successors, executors, administrators, and assigns to the other party of the Contract Documents and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of the Contract Documents. Except as above, neither the Town nor the Consultant shall assign, sublet, convey, or transfer its interest in the Contract Documents without the written consent of the other. Notwithstanding the foregoing, Consultant may assign its rights under the Contract Documents in full in the event of any successor or assign that has acquired all, or substantially all, of Consultant's business by means of merger, stock purchase, asset purchase, or otherwise.

SECTION 18 – SCRUTINIZED COMPANIES

The Consultant certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List and are not engaged in the boycott of Israel. Pursuant to section 287.135, Florida Statutes, the Town may immediately terminate the Contract Documents at its sole option if the Consultant or any of its subcontractors are found to have submitted a false certification; or if the Consultant or any of its subcontractors, are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Contract Documents.

The Consultant agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under the Contract Documents. The Consultant agrees that the certifications in this section shall be effective and relied upon by the Town for the term of the Contract Documents, including any and all renewals. The Consultant agrees that if it or any of its subcontractors' status changes in regard to any certification herein, the Consultant shall immediately notify the Town of the same. As provided in Subsection 287.135(8), Florida Statutes, if federal law ceases to authorize the above-stated contracting prohibitions then they shall become inoperative.

SECTION 19 - NOTICE

All notices required under the Contract Documents shall be sent by hand-delivery, certified mail (return receipt required), or by nationally recognized overnight courier, to the address of each party as set forth above.

SECTION 20 - COUNTERPARTS

The Contract Documents may be executed in counterparts and by facsimile or any electronic means, each of which shall be deemed an original but all of which together shall constitute one and the same agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Addendum to be executed as of the day and year set forth above.

TOWN OF LOXAHATCHEE GROVES

By: ________________________________,
Mayor

ATTEST:

BY: ______________________________
Lakisha Burch, Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY:________________________________
James Brako, Town Attorney

PALM BEACH AGGREGATES:

By: ________________________________

Print Name: __________________________

Print Position: ________________________

STATE OF FLORIDA
COUNTY OF ___________________

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this ______ day of __________________, 2021, by ____, as the representative of and on behalf of ______________________________________ (name of Consultant), who is personally known to me or who has produced the following identification: ____.

NOTARY PUBLIC

(SEAL)

____
Signature of Notary Public

____
(Print Name)
My Commission Expires: _________________
Commission No.: ________________________

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AGREEMENT

THIS AGREEMENT is made this 4th day of February, 2020 between the **Town of Loxahatchee Groves**, Florida, a municipal corporation, hereinafter the "TOWN", with its office located at 155 F Road, Loxahatchee Groves, Florida 33470, and Palm Beach Aggregates, LLC, a company authorized to do business in the State of Florida, hereinafter the "CONTRACTOR", with a mailing address of 20125 State Rd. 80, Loxahatchee FL 33470.

RECITALS

WHEREAS, the TOWN is a municipal corporation organized and existing pursuant to the Charter and the Constitution of the State of Florida;

WHEREAS, the TOWN is in need of a contractor to provide various types of rock for TOWN roads;

WHEREAS, CONTRACTOR submitted a proposal for the material requested;

WHEREAS, the CONTRACTOR further warrants that it is experienced and capable of providing the material hereunder in a professional and competent manner;

WHEREAS, the TOWN finds awarding the contract to the CONTRACTOR as described herein serves a valid public purpose.

NOW THEREFORE, the TOWN hereby engages the services of the CONTRACTOR, and in consideration of the mutual promises herein contained, the sufficiency of which is hereby acknowledged by both parties, the parties agree as follows:

1. SCOPE OF WORK

1.1 The scope of work is to provide various types of rock material to the TOWN.

1.2 The CONTRACTOR represents to the TOWN that the services and materials provided under this Agreement shall be in accordance with accepted and established trade practices and procedures recognized in the CONTRACTOR's trade in general and that the materials shall conform to the highest standards and in accordance with this Agreement.

1.3 The CONTRACTOR represents that it is licensed to do business in the State of Florida and holds and will maintain all applicable licenses required for the work to be completed under this Agreement. The CONTRACTOR further warrants its capability and experience to perform the work provided for herein in a professional and competent manner.

2. USE OF AGENTS OR ASSISTANTS

2.1 To the extent reasonably necessary to enable the CONTRACTOR to perform its work hereunder, the CONTRACTOR shall be authorized to engage the services of any agents or assistants which it may deem proper, and may further employ, engage, or retain the services of such other persons or corporations to aid or assist in the proper performance of its duties. All costs of the services of, or expenses incurred by, such agents or assistants shall be paid by the CONTRACTOR.

3. FEE AND TERM

3.1 For the goods/services to be provided under this Agreement, the CONTRACTOR shall be entitled to payment as set forth in CONTRACTOR's proposal, as set forth in Exhibit "A".

3.2 Should the TOWN require additional services or materials, not included in this Agreement, fees and payment for such work will be set forth in a separate Addendum, as authorized in accordance with the TOWN's procurement code prior to any such additional goods being provided by the CONTRACTOR.

3.3 The initial term of the Agreement shall become effective upon approval by both parties and shall extend until September 30, 2020, unless terminated earlier, as provided below. The Agreement may be renewed for two one year periods upon the consent of both parties.

4. MAXIMUM COSTS

4.1 The CONTRACTOR expressly acknowledges and agrees that the total cost to provide the goods shall be specified in the CONTRACTOR's proposal, and no additional costs shall be authorized without prior written approval from the appropriate authority.

5. INVOICE

5.1 The CONTRACTOR shall submit an itemized invoice to the TOWN for approval prior to receiving compensation. The CONTRACTOR shall be paid within thirty (30) days of receipt of an invoice for the goods.

6. COPIES OF DATA/DOCUMENTS

6.1 Copies or original documents prepared by the CONTRACTOR in relation to work associated with this Agreement shall be provided to the TOWN. Data collected, stored, and/or provided shall be in a form acceptable to the TOWN and agreed upon by the TOWN.

7. OWNERSHIP

7.1 Each and every report, draft, work product, map, record, and other document reproduced, prepared, or caused to be prepared by the CONTRACTOR pursuant to or in connection with this Agreement shall be the exclusive property of the TOWN.

8. DEFAULTS, TERMINATION OF AGREEMENT

8.1 If the CONTRACTOR fails to satisfactorily perform the work specified in this Agreement; or, is in material breach of a term or condition of this Agreement, the Town Manager may give written notice to the CONTRACTOR specifying defaults to be remedied. Such notice shall set forth the basis for any dissatisfaction and suggest corrective measures. If the CONTRACTOR does not remedy defaults within the allotted time or commence good faith steps to remedy the default to the reasonable satisfaction of the Town Manager, the TOWN may take such action to remedy the default and all expenses related thereto shall be borne by the CONTRACTOR including, without limitation, utilization of another CONTRACTOR to provide for such work; and/or, the TOWN may withhold any money due or which may become due to the CONTRACTOR for such expense and/or work related to the claimed default. Alternatively, or in addition to the foregoing, if after three (3) days the CONTRACTOR has not remedied defaults or commenced good faith steps to remedy defaults to the satisfaction of the Town Manager, the TOWN may elect to terminate this Agreement. No compensation shall be paid for de-mobilization, take-down, disengagement wind-down, lost profits or other costs incurred due to termination of this Agreement under this paragraph 8.1.

8.2 Notwithstanding paragraph 8.1, the TOWN reserves the right and may elect to terminate this Agreement at any time, with or without cause, upon notice from the TOWN Manager. At such time, the CONTRACTOR would be compensated only for the goods provided to the date of termination. In the event material has been ordered or is in the process of being manufactured, the TOWN must pay for all material ordered or manufactured. No compensation shall be paid for de-mobilization, take-down, disengagement wind-down, lost profits or other costs incurred due to termination of this Agreement under this paragraph 8.2.

9. INSURANCE

9.1 The CONTRACTOR, **if delivering the material to the Town**, shall, at its own expense, procure and maintain throughout the term of this Agreement, with insurers acceptable to the TOWN, the types and amounts of insurance conforming to the minimum requirements set forth below. The CONTRACTOR shall not commence services until the required insurance is in force and evidence of insurance acceptable to the TOWN has been provided to, and approved by, the TOWN. An appropriate Certification of Insurance shall be satisfactory evidence of insurance. Until such insurance is no longer required by this Contract, the CONTRACTOR shall provide the TOWN with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance.

A. The CONTRACTOR shall maintain, during the life of this Agreement, commercial general liability, including contractual liability insurance in the amount of $1,000,000 per occurrence and $2,000,000 aggregate, to protect the CONTRACTOR from claims for damages for bodily and personal injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this Agreement, whether such operations be by the CONTRACTOR or by anyone directly employed by or contracting with the CONTRACTOR.

B. The CONTRACTOR shall maintain, during the life of this Agreement, comprehensive automobile liability insurance in the minimum amount of $1,000,000 combined single limit for bodily injury and property damages liability to protect the CONTRACTOR from claims for damages for bodily and personal injury, including death, as well as from claims for property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations be by the CONTRACTOR or by anyone directly or indirectly employed by the CONTRACTOR.

C. The CONTRACTOR shall maintain, during the life of this Agreement, Workers' Compensation Insurance and Employer's Liability Insurance for all employees as required by Florida Statutes.

All insurance, other than Worker's Compensation, to be maintained by the CONTRACTOR shall specifically include the TOWN as an "Additional Insured".

9.2 The insurance provided by the CONTRACTOR shall apply on a primary basis. Any insurance, or self-insurance, maintained by the TOWN Council shall be excess of, and shall not contribute with, the insurance provided by the CONTRACTOR. Except as otherwise specified, no deductible or self-insured retention is permitted.

9.3 Compliance with these insurance requirements shall not limit the liability of the CONTRACTOR. Any remedy provided to the TOWN by the insurance provided by the TOWN shall be in addition to and not in lieu of any other remedy (including, but not limited to, as an indemnitee of the CONTRACTOR) available to the TOWN under this Agreement or otherwise.

9.4 Neither approval nor failure to disapprove insurance furnished by the CONTRACTOR shall relieve the CONTRACTOR from responsibility to provide insurance as required by this Agreement.

9.5 The CONTRACTOR's failure to obtain, pay for, or maintain any required insurance shall constitute a material breach upon which the TOWN may immediately terminate or suspend this Agreement. In the event of any termination or suspension, the TOWN may use the services of another contractor without the TOWN incurring any liability to the CONTRACTOR.

9.6 At its sole discretion, the TOWN may obtain or renew the CONTRACTOR's insurance, and the TOWN may pay all or part of the premiums. Upon demand, the CONTRACTOR shall repay the TOWN all monies paid to obtain or renew the insurance. The TOWN may offset the cost of the premium against any monies due the CONTRACTOR from the TOWN.

10. WAIVER OF BREACH

10.1 The waiver by either party of any breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach of that same or any other provision.

11. INDEMNITY

11.1 The parties recognize that the CONTRACTOR is an independent contractor. The CONTRACTOR, **if delivering material to the Town,** agrees to assume liability for and indemnify, hold harmless, and defend the TOWN, its council members, mayor, officers, employees, agents, and attorneys of, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the CONTRACTOR, its agents, officers, Contractors, subcontractors, employees, or anyone else utilized by the CONTRACTOR in the performance of this Contract. The CONTRACTOR's liability hereunder shall include all attorney's fees and costs incurred by the TOWN in the enforcement of this indemnification provision. This includes claims made by the employees of the CONTRACTOR against the TOWN and the CONTRACTOR hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. The obligations contained in this provision shall survive termination of this Contract and shall not be limited by the amount of any insurance required to be obtained or maintained under this Contract.

11.2 Subject to the limitations set forth in this Section, CONTRACTOR shall assume control of the defense of any claim asserted by a third party against the TOWN and, in connection with such defense, shall appoint lead counsel, in each case at the CONTRACTOR's expense. The TOWN shall have the right, at its option, to participate in the defense of any third party claim, without relieving CONTRACTOR of any of its obligations hereunder. If the CONTRACTOR assumes control of the defense of any third party claim in accordance with this paragraph, the CONTRACTOR shall obtain the prior written consent of the TOWN before entering into any settlement of such claim. Notwithstanding anything to the contrary in this Section, the CONTRACTOR shall not assume or maintain control of the defense of any third party claim, but shall pay the fees of counsel retained by the TOWN and all expenses, including experts' fees, if (i) an adverse determination with respect to the third party claim would, in the good faith judgment of the TOWN, be detrimental in any material respect to the TOWN's reputation; (ii) the third party claim seeks an injunction or equitable relief against the TOWN; or (iii) the CONTRACTOR has failed or is failing to prosecute or defend vigorously the third party claim. Each party shall cooperate, and cause its agents to cooperate, in the defense or prosecution of any third party claim and shall furnish or cause to be furnished such records and information, and attend such conferences, discovery proceedings, hearings, trials, or appeals, as may be reasonably requested in connection therewith.

11.3 It is the specific intent of the parties hereto that the foregoing indemnification complies with Section 725.06, Florida Statutes, as amended. CONTRACTOR expressly agrees that it will not claim, and waives any claim, that this indemnification violates Section 725.06, Florida Statues. Nothing contained in the foregoing indemnification shall be construed as a waiver of any immunity or limitation of liability the TOWN may have under the doctrine of sovereign immunity or Section 768.28, Florida Statutes.

12. ENTIRE AGREEMENT AND ORDER OF PRECEDENCE

12.1 This Agreement consists of the terms and conditions provided herein and, the CONTRACTOR's proposal. To the extent that there exists a conflict between this Agreement and the remaining documents, the terms, conditions, covenants, and/or provisions of this Agreement shall prevail and then the proposal. Wherever possible, the provisions of such documents shall be construed in such a manner as to avoid conflicts between provisions of the various documents.

12.2 This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

13. ASSIGNMENT

13.1 Nothing under this Agreement shall be construed to give any rights or benefits to any party other than the TOWN and the CONTRACTOR. All duties and responsibilities under this Agreement shall be for the sole and exclusive benefit of the TOWN and the CONTRACTOR and not for the benefit or any other party. The CONTRACTOR shall not assign any right or interest in this Agreement, and shall not delegate any duty owned, without the TOWN's prior written consent. Any attempted assignment or delegation shall be void and totally ineffective for all purposes, and shall constitute a material breach upon which the TOWN may immediately terminate or suspend this Agreement.

13.2 In the event the TOWN consents to an assignment or delegation, the assignee, delegate, or its legal representative shall agree in writing to personally assume, perform, and be bound by this Agreement's covenants, conditions, obligations and provisions.

14. SUCCESSORS AND ASSIGNS

14.1 Subject to the provision regarding assignment, this Agreement shall be binding on the heirs, executors, administrators, successors, and assigns of the respective parties.

15. WAIVER OF TRIAL BY JURY

15.1 TO ENCOURAGE PROMPT AND EQUITABLE RESOLUTION OF ANY LITIGATION, EACH PARTY HEREBY WAIVES ITS RIGHTS TO A TRIAL BY JURY IN ANY LITIGATION RELATED TO THIS AGREEMENT.

16. GOVERNING LAW AND REMEDIES

16.1 The validity of this Agreement and of any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of Florida and venue shall be in Palm Beach County, Florida.

16.2 No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

17. TIME IS OF THE ESSENCE

17.1 Time is of the essence in the delivery of the goods as specified herein.

18. NOTICES

18.1 All notices hereunder must be in writing and, unless otherwise provided herein, shall be deemed validly given on the date when personally delivered to the address indicated below; or on the third (3rd) business day following deposit, postage prepaid, using certified mail, return receipt requested, in any U.S. postal mailbox or at any U.S. Post Office; or when sent via nationally recognized overnight courier to the address indicated below. Should the TOWN or the CONTRACTOR have a change of address, the other party shall immediately be notified in writing of such change, provided, however, that each address for notice must include a street address and not merely a post office box. All notices, demands or requests from the CONTRACTOR to the TOWN shall be given to the TOWN address as follows:

Town Manager
TOWN of Loxahatchee Groves
155 F road
Loxahatchee Groves, Florida 33470

All notices, demands or requests from the TOWN to the CONTRACTOR shall be given to the CONTRACTOR address as follows:

Palm Beach Aggregates, LLC
20125 State Rd. 80
Loxahatchee, FL 33470

19. SEVERABILITY

19.1 Should any part, term or provision of this Agreement or any document required herein to be executed be declared invalid, void or unenforceable, all remaining parts, terms and provisions hereof shall remain in full force and effect and shall in no way be invalidated, impaired or affected thereby.

20. DELAYS AND FORCES OF NATURE

20.1 The CONTRACTOR shall not be considered in default by reason of a delay in timely performance if such delay and failure arises out of causes reasonably beyond the control of the CONTRACTOR or its subcontractors and without their fault or negligence. Upon the CONTRACTOR's request, the TOWN shall consider the facts and extent of any such delay and failure to timely perform the work for reason beyond the control of the CONTRACTOR and, if the CONTRACTOR'S delay and failure to timely perform was without it or its subcontractors' fault or negligence, as determined by the TOWN in its sole discretion, the time of completion shall be extended for any reasonable time that the TOWN, in its sole discretion, may decide; subject to the TOWN'S rights to change, terminate, or stop any or all of the work at any time. If the CONTRACTOR is delayed at any time in the progress of the work by any act or neglect of the TOWN or its employees, or by any other CONTRACTOR employed by the TOWN, or by changes ordered by the TOWN, unavoidable casualties, or any causes beyond the CONTRACTOR'S control, or by delay authorized by the TOWN pending negotiation or by any cause which the TOWN, in its sole discretion, shall decide justifies the delay, then the time of completion shall be extended for any reasonable time the TOWN, in its sole discretion, may decide. No extension of time shall be made for any delay occurring more than five (5) days before a claim therefore is made in writing to the TOWN. In the case of continuing cause of delay, only one (1) claim is necessary. The CONTRACTOR's sole remedy for a delay in completion of the work for any reason will be an extension of time to complete the work and CONTRACTOR specifically waives any right to seek any monetary damages or losses for a delay in completion of the work, including, but not limited to, waiving any right to seek monetary amounts for lost profits, additional overhead, salaries, lost productivity, efficiency losses, or any other alleged monetary losses which may be allegedly suffered by CONTRACTOR due to a delay in completion of the work.

20.2 Neither party shall be considered in default in the performance of its obligations hereunder or any of them, if such obligations were prevented or delayed by any cause, existing or future beyond the reasonable control of such party which include but are not limited to acts of God, labor disputes or civil unrest.

21. COUNTERPARTS

21.1 This Agreement may be executed in counterparts, each of which shall be an original, but all of which shall constitute one and the same document. Each of the parties shall sign a sufficient number of counterparts, so that each party will receive a fully executed original of this Agreement.

22. LIMITATIONS OF LIABILITY

22.1 Under no circumstances shall either party be liable to the other for any consequential, incidental, special, punitive, or any other form of indirect or non-compensatory damages.

23. PUBLIC ENTITY CRIMES

23.1 CONTRACTOR acknowledges and agrees that a person or affiliate who has been placed on the convicted CONTRACTOR list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a CONTRACTOR, supplier or sub-CONTRACTOR under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statues, for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted CONTRACTOR list. CONTRACTOR will advise the TOWN immediately if it becomes aware of any violation of this statute.

24. PREPARATION

24.1 This Agreement shall not be construed more strongly against either party regardless of who was more responsible for its preparation.

25. PALM BEACH COUNTY INSPECTOR GENERAL

25.1 In accordance with Palm Beach County ordinance number 2011-009, the CONTRACTOR acknowledges that this Agreement may be subject to investigation and/or audit by the Palm Beach County Inspector General. The CONTRACTOR has reviewed Palm Beach County ordinance number 2011-009 and is aware of its rights and/or obligations under such ordinance.

26. ENFORCEMENT COSTS

26.1 All parties shall be responsible for their own attorneys' fees, court costs and expenses if any legal action or other proceeding is brought for any dispute, disagreement, or issue of construction or interpretation arising hereunder whether relating to the Contract's execution, validity, the obligations provided therein, or performance of this Contract, or because of an alleged breach, default or misrepresentation in connection with any provisions of this Contract.

27. PUBLIC RECORDS

Public Records: CONTRACTOR shall comply with Florida's Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of the TOWN as provided under section 119.011(2), Florida Statutes, specifically agrees to:

(a) Keep and maintain public records required by the TOWN to perform the service.

(b) Upon request from the TOWN's custodian of public records or designee, provide the TOWN with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Contract and following completion of this Contract if the CONTRACTOR does not transfer the records to the TOWN.

(d) Upon completion of this Contract, transfer, at no cost, to the TOWN all public records in possession of the CONTRACTOR or keep and maintain public records required by the TOWN to perform the service. If the CONTRACTOR transfers all public records to the TOWN upon completion of the Contract, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the Contract, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the TOWN, upon request from the TOWN's custodian of public records or designee, in a format that is compatible with the information technology systems of the TOWN.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OR DESIGNEE AT 561-793-2418, lburch@loxahatcheegrovesfl.gov, OR BY MAIL AT TOWN OF

LOXAHATCHEE GROVES, 155 F ROAD, LOXAHATCHEE GROVES, FL 33470.

28. COPYRIGHTS AND/OR PATENT RIGHTS

28.1 CONTRACTOR warrants that there has been no violation of copyrights and/or patent rights in the manufacturing, producing of selling the goods, shipped or ordered, as a result of this proposal and the CONTRACTOR agrees to hold the TOWN harmless from any and all liability, loss, or expense occasioned by any such violation.

29. COMPLIANCE WITH OCCUPATIONAL SAFETY AND HEALTH

29.1 CONTRACTOR certifies that all services, material, equipment, etc., provided in this bid meets all OSHA requirements. CONTRACTOR further certifies that, if the services, material, equipment, etc., provided, is subsequently found to be deficient in any OSHA requirements in effect on date of delivery or performance, all costs necessary to bring the services, material, equipment, etc. into compliance with the aforementioned requirements shall be borne by the CONTRACTOR.

30. FEDERAL AND STATE TAX

30.1 The TOWN of Loxahatchee Groves is exempt from Federal Tax and State Tax for Tangible Personal Property. The Procurement Official will sign an exemption certificate submitted by the successful Proposer. CONTRACTORs or CONTRACTORs doing business with the TOWN of Loxahatchee Groves shall not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the TOWN, nor shall any CONTRACTOR/CONTRACTOR be authorized to use the TOWN's Tax Exemption Number in securing such materials.

31. PROTECTION OF PROPERTY

31.1 The CONTRACTOR shall at all times guard against damage or loss to the property of the TOWN or of other contractors and shall be held responsible for replacing or repairing any such loss or damage. The TOWN may withhold payment or make such deductions as deemed necessary to insure reimbursement or replacement for loss or damage to property through negligence of the successful CONTRACTOR or its agents. The CONTRACTOR shall be responsible to safeguard all of their property such as tools and equipment while on site. The TOWN will not be held responsible for any loss of CONTRACTOR property due to theft or vandalism.

32. DAMAGE TO PERSONS OR PROPERTY

32.1 The responsibility for all damage to person or property arising out of or on account of work done under this Contract shall rest upon the CONTRACTOR, and he/she shall save the TOWN, its employees, officials and agents thereof harmless from all claims made on account of such damages.

33. FISCAL NON-FUNDING

In the event sufficient budgeted funds are not available for a new fiscal period, the TOWN shall notify the CONTRACTOR of such occurrence and this Agreement shall terminate on the last day of the current fiscal period without penalty or expense to the TOWN. The CONTRACTOR will be paid for all services rendered through the date of termination.

35. SCRUTINIZED COMPANIES

35.1 As provided in F.S. 287.135, by entering into any agreement with the TOWN, or performing any work in furtherance hereof, the CONTRACTOR certifies that CONTRACTOR and CONTRACTOR's affiliates, suppliers, subcontractors and consultants that will perform hereunder that at the time the CONTRACTOR submits a bid or proposal for a contract or before the CONTRACTOR enters into or renews a contract with an agency or local governmental entity for goods or services of $1 million or more, the company must certify that the CONTRACTOR is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List and that it does not have business operations in Cuba or Syria. Also, at the time a CONTRACTOR submits a bid or proposal for a contract or before the CONTRACTOR enters into or renews a contract with an agency or local governmental entity for goods or services of any amount, the CONTRACTOR must certify that it is not participating in a boycott of Israel. If the Town determines, using credible information available to the public, that a false certification has been submitted by the CONTRACTOR, the TOWN's Agreement may be terminated and a civil penalty equal to the greater of $2 million or twice the amount of the Agreement shall be imposed, pursuant to Section 287.135, Florida Statutes.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement on the day and year first above written.

ATTEST:	**TOWN OF LOXAHATCHEE GROVES, FLORIDA**
______________________	By: ______________________
Lakisha Burch, Town Clerk	Robert Shorr, Mayor

Approved as to form and legal sufficiency:

____

R. Brian Shutt, Town Attorney

CONTRACTOR: **PALM BEACH AGGREGATES, LLC**

By: ______________________________

[Corporate Seal]

Print Name: Justo Navarro

Title: Sales Manager

STATE OF Florida)
COUNTY OF Palm Beach)

The foregoing instrument was acknowledged before me this 12th day of February, 2020 by Justo Navarro, as Sales Manager, of Palm Beach Aggregates, LLC, a company authorized to do business in the State of Florida, and who is personally known to me or who has produced the following ______________________________ as identification.

KIMBERLY JO BROWN
Notary Public - State of Florida
Commission # GG 359909
My Comm. Expires Oct 19, 2023
Bonded through National Notary Assn.

Notary Public ______________________________
Print Name: Kimberly Jo Brown
My commission expires: 10/19/23

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155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 5

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **James Titcomb, Town Manager**

SUBJECT: **Presentation of Annual Audit for the Town for Fiscal Year 2018-2019**

Background:

Mr. Terry Morton will provide and present Town and District audit reports (CAFR) at meeting.

> *Agenda Package Production Note:* *Mr. Morton (NHM) has provided to us the accompanying draft reports and currently anticipates providing final reports to the Town prior to the FAAC meeting; however, he will distribute final reports at the meeting if he cannot make them available earlier. Staff will distribute any materials received from Mr. Morton prior to meeting under separate cover.*

Recommendations:

Receive and file the Town of Loxahatchee Groves FY2019 audit reports (CAFR).

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1/26/21 draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2019

1/26/21 draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

PREPARED BY:

THE TOWN OF LOXAHATCHEE GROVES

TOWN OF LOXAHATCHEE GROVES, FLORIDA
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Town of Loxahatchee Groves

155 F Road, Loxahatchee Groves, FL • 33470 (561) • 793-2418 Fax (561) 793-2420
www.loxahatcheegrovesfl.gov

January 25, 2021

To: Honorable Mayor and Members of the Town Council
155 F Road
Loxahatchee Groves, Florida 33470

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the Town of Loxahatchee Groves, Florida, for the fiscal year ended September 30, 2019, pursuant to Section 218.39 of the Florida Statutes, Chapter 10.550 of the Rules of the Auditor General of the State of Florida, and the Town Charter. The financial statements included in this report conform to generally accepted accounting principles in the United States of America ("GAAP") as prescribed by the Governmental Accounting Standards Board ("GASB"). The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. The financial statements have been audited by Nowlen, Holt & Miner, P.A., Certified Public Accountants. The independent auditor issued an unmodified opinion that this report fairly represents the financial position of the Town in conformity with GAAP. Management's Discussion & Analysis (MD&A) immediately follows the independent auditor's report and provides narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal, it should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Town of Loxahatchee Groves (the "Town") is a political subdivision of the State of Florida located in Palm Beach County (the "County"), initially incorporated in November 2006. The Town has a population estimated at 3,593 for the year 2019 from the University of Florida, Bureau of Economic and Business Research ("BEBR") residents living within 12.5 square miles. The Town is a rural-residential-agricultural community with a very limited commercial district primarily along SR-80 (Southern Boulevard).

The Town operates under a Council-Manager form of government in which the Town elects five council members, one of whom is appointed Mayor. Council members are elected for staggered three-year terms. The Town Council determines policies that guide Town operations, hiring a Town Manager and Attorney to administer these policies on a full-time basis. From incorporation through May 2019, the Town functioned under a "Contract Form of Government" with a private management company supplying employees, services and Town administration management under the legislative direction and policies of the Town Council. The Town Attorney also serves the Town pursuant to contract rather than as an employee.

Fiscal 2019 was a year of significant transition:

- In June 2018, legislative act and voter referendum led to consolidation of the Loxahatchee Groves

Water Control District (LGWCD) into the Town as a dependent district. The Town became responsible for all roads and drainage operations and accordingly, established a Public Works department with the positions absorbed from LGWCD. The dependent district operations are accounted for in the Roads & Drainage Fund.

- In March 2019, the Town hired its first Town Manager as an employee and, in May 2019, the management contract was terminated early with a majority of existing management company staff becoming Town employees.

- In June of 2019, the Town selected a new firm to serve as Town Attorney.

The transition to a traditional full service, albeit small, local government model is a multi-year all-encompassing endeavor including but not limited to a shift in service delivery models, revisiting Town standards, evaluating all contract services, establishing and updating policies & procedures, implementing new processes, and so on in an effort to better serve the community. The Town's continued focus is addressing deferred maintenance and infrastructure needs; developing and implementing a comprehensive Capital Improvements Program (CIP) and related funding mechanisms; automating and streamlining administrative functions; increasing transparency and accountability; and achieving financial sustainability.

The annual budget serves as the foundation for the Town's financial planning and control. All departments of the Town are required to submit proposed budgets to the Town Manager, who then makes any necessary revisions. The Town Manager then presents to the Town Council for their review, a budget estimate of the expenditures and revenues of all the Town's departments. Two public hearings are then conducted to inform taxpayers of the proposed and final budget, to receive their comments, and respond to their questions on the budget. A majority affirmative vote of the quorum is needed to adopt the budget, which is legally enacted prior to October 1st by the passage of a Resolution. The Town's budget is approved at the department function object.

Balancing competing needs drives the budget process which is a continuous cycle of predicting both long and short-term needs. Budgetary needs are constantly prioritized with choices made within the framework of established policies and resources. Necessities like delivery of basic operational and maintenance services, personnel costs, insurance coverage, and debt service usually take initial priority whether provided in-house, inter-governmentally, and/or contractually. The Town strives to constantly address issues critical to serving our residents, maintaining or improving quality of life and preserving richness of community character.

The Town Council must approve all budget amendments as well as any supplemental appropriations. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations. Warrants (transfers) of funds assessed between the Town and its dependent district are approved by Council.

ECONOMIC CONDITION AND OUTLOOK

The growth and development of the Town of Loxahatchee Groves is dependent upon the economic environment of South Florida and particularly that of Palm Beach County and in the surrounding western communities. The major economic influences in this area are the housing market, the regional job market, new construction, weather events, any future tax reform and/or other legislative mandates.

Positive signs about the national and local economies are evidenced by the continuing annual increases in average residential market values and influx of new residents the Town has experienced for the last number of years along with relatively stable employment in the area which remains higher than national averages. Also, the equestrian community and industry play a major role in the economy of the western communities as approximately two-thirds of Palm Beach County's equestrian industry is located in the region including horse farms, stables and a variety of equestrian venues.

However, perhaps the key factor in the local and national economy as we issue this report is the ultimate impact of COVID 19 which continues to be unknown and will depend on the duration and severity of the pandemic—both highly uncertain and cannot be predicted with confidence. Nonetheless, the resulting financial impact could be anticipated to have a material adverse impact on the Town's operations, financial position, and results of operations as we proceed into the future.

For the fiscal year ending September 30, 2019 the Town Council adopted a rate of 3.0000 mills. This millage rate resulted in total tax levy of $962,348, representing an increase of $348,460 or 57% from the property tax levy for 2018. The driver behind the increase was the desire to begin "rebuilding" the Town and its critical infrastructure and to properly position the Town for the future by building reserves. This is critical as the Town's tax base is primarily residential, with considerable agricultural exemptions and little commercial property, and future property tax growth limited to the annual growth rate of per capita personal income, which is currently minimal, plus the value of new construction.

LONG TERM FINANCIAL PLAN

The Town adopted a Comprehensive Plan. Within this plan, the Town will examine the growth opportunities for the Town over the next 10 years. Management will continue to review revenues received from other sources to verify that, as a new government, the Town is receiving those revenues to which it is entitled. The Town will also continue to pursue new revenue streams which will have as little impact on the residents as possible. In addition, the Town will continue to contract certain municipal services to maintain low operational costs and the best opportunity to keep taxes as low as possible. Maintaining appropriate reserves will enable the Town to absorb the increased costs of contracted services.

FINANCIAL INFORMATION

Town Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and local financial assistance, the government is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management. In addition, the Town maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town Council. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the department function object level.

The Town's *accounting system* is organized on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The type of funds used are generally determined by the Town Council upon the recommendations of the Town Manager which is based upon established and accepted accounting policies and procedures as well as the number of funds required.

INDEPENDENT AUDIT

In accordance with Florida Statutes Section 218.39, the Town has engaged the firm of Nowlen, Holt & Miner, P.A., to perform the independent audit of the Town's financial statements for the year ended September 30, 2019. The Independent Certified Public Auditor's report is presented in the financial section of this Comprehensive Annual Financial Report.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Town and its auditing firm, Nowlen, Holt & Miner, P.A., as well as key independent financial professional contractors. We wish to express our appreciation to the staff for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

In closing, it is an honor to serve the Town, its residents and landowners. The leadership and support of the Mayor and Town Council have made the accomplishments and anticipated successes noted in this report possible and provide a strong foundation for the Town's future.

Respectfully submitted,

James S. Titcomb
Town Manager

1/26/21 draft

TOWN OF LOXAHATCHEE GROVES

List of Elected Town Officials

September 30, 2019

Council-Manager Form of Government

TOWN COUNCIL

Robert Shorr, Mayor (Seat 4)

David DeMarois, Vice Mayor (Seat 5)

Phillis Maniglia, Councilmember (Seat 1)

Laura Danowski, Councilmember (Seat 2)

Lisa El-Ramey, Councilmember (Seat 3)

ADMINISTRATION

Town Manager, James S. Titcomb

Assistant Town Manager, Francine L. Ramaglia, CPA

Town Attorney, R. Brian Shutt, Esq.

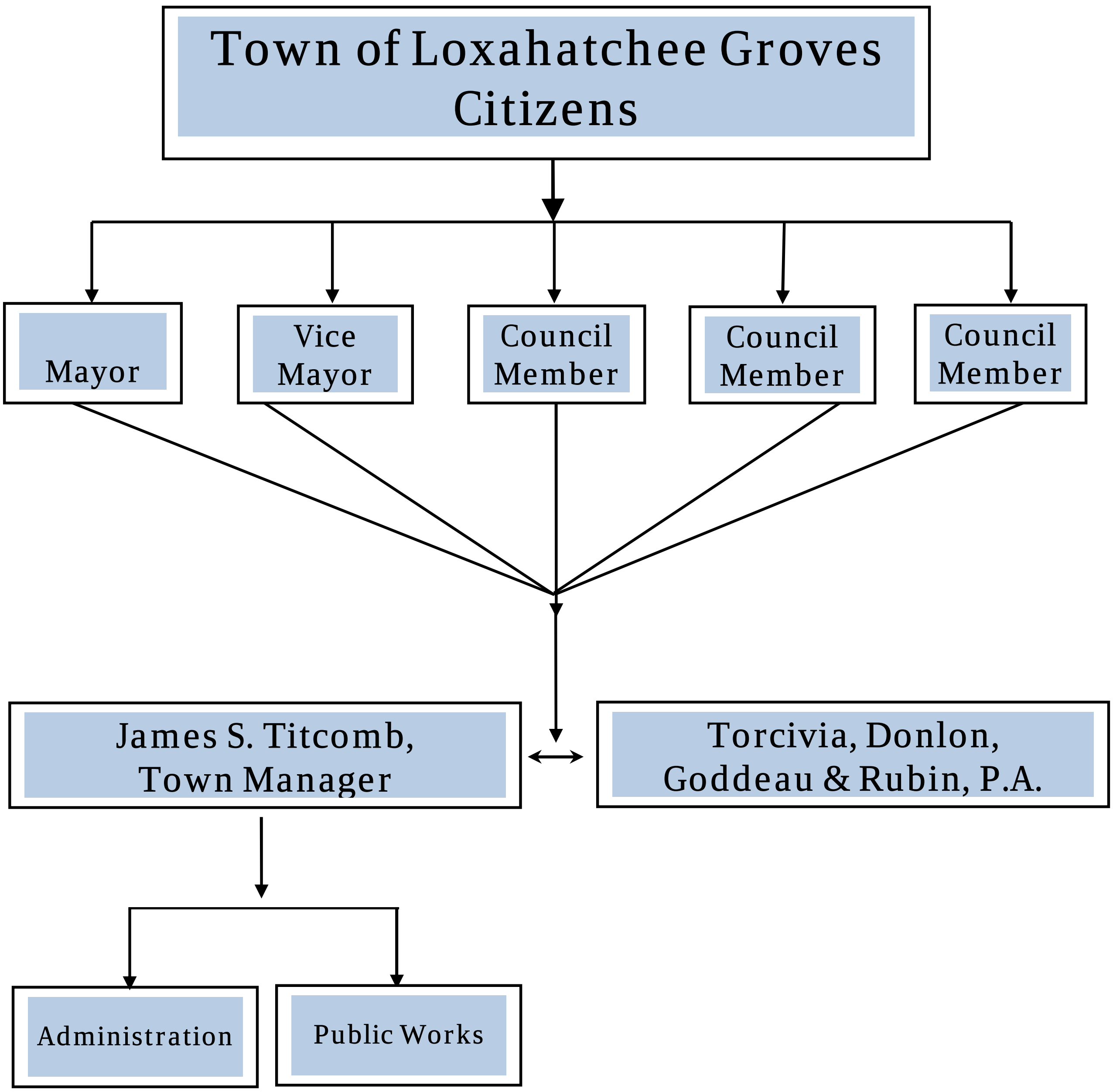
Town Clerk, Lakisha Q. Burch

Director of Public Works, Larry A. Peters, P.E.

Accounting Manager, Desiree Rice

1/26/21 draft

Town of Loxahatchee Groves Organizational Chart



INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the Town Council
The Town of Loxahatchee Groves, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 15, and budgetary comparison information on pages 59 through 63 and the pension schedules on pages 64 through 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2021, on our consideration of the Town of Loxahatchee Groves, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Loxahatchee Groves, Florida's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Loxahatchee Groves, Florida's internal control over financial reporting and compliance.

West Palm Beach, Florida
January 25, 2021

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Management's Discussion and Analysis
September 30, 2019

As management of the Town of Loxahatchee Groves, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Loxahatchee Groves (the Town) for the fiscal year ended September 30, 2019. Readers are encouraged to consider the information presented here in conjunction with the auditors' reports, the basic financial statements, the notes to the financial statements, and the supplementary information.

FINANCIAL HIGHLIGHTS

- At September 30, 2019, the assets plus deferred outflows of the Town of Loxahatchee Groves exceeded its liabilities plus deferred inflows by $8,115,032 of which $4,989,272 was invested in capital assets and $2,406,231 was restricted by law or agreements. The Town had $719,529 (*unrestricted net position*) which may be used to meet the Town's ongoing obligations to citizens and creditors.

- During the fiscal year 2019, net position increased by $1,166,207 from current year operations.

- At September 30, 2019, the Town of Loxahatchee Groves' General Fund reported an ending fund balance of $796,133, an increase of $310,908 as compared with the prior year. Of the total fund balance, 80% is available for spending at the government's discretion (*unreserved fund balance*). The unassigned fund balance represents 29% of total General Fund operating expenditures and transfers.

- The Loxahatchee Groves Water Control District became a dependent special district on June 26, 2018, as the Roads and Drainage special revenue fund with $1,269,175 of fund balance transferred in as of that date. The significant increases in both governmental revenues and expenditures in 2019 is a result of the first full year of the dependent district's operations.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements* and *required supplementary information.* The basic financial statements include two kinds of statements that present different views of the Town

- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the Town's overall financial status.

- The remaining statements are *fund financial statements* that focus on individual parts of the Town government, reporting the Town's operations in more detail than the government-wide statements.

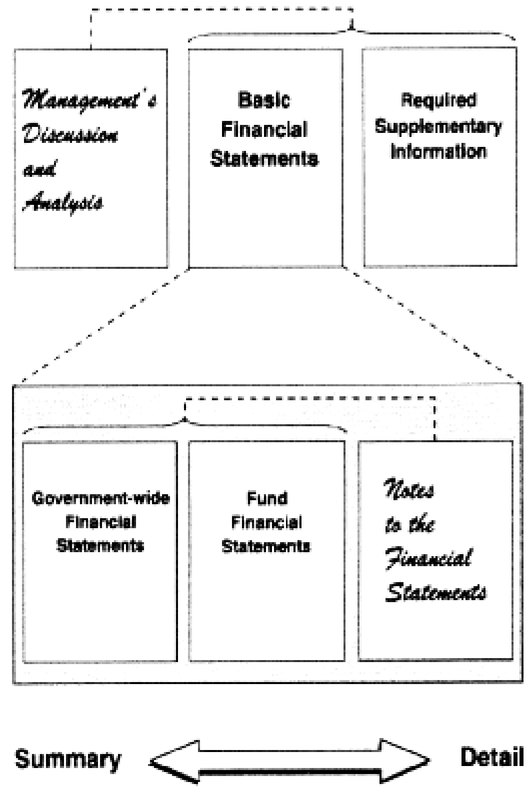
- The *governmental funds* statements show how general government services such as public safety were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information*, which further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and are related to one another.

:

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.

Figure A-1
Required Components of
City's Annual Financial Report



The *statement of net position* presents information on all of the Town's assets deferred outflows/inflows, and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities)*. The government activities of the Town include public works, police, and general administration services. The Town has one business-type activity for the provision of garbage and trash collection services.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

The Town maintains five governmental funds; the General Fund, the Roads and Drainage Fund, the Transportation Fund, the Local Option Sales Tax Fund, and the Capital Improvement Fund.

The Town adopts an annual appropriated budget for the General Fund, the Roads and Drainage Fund, the Transportation Fund, and the Local Option Sales Tax Fund. A budgetary comparison statement has been provided for the General Fund, the Roads and Drainage Fund, the Transportation Fund, and the Local Option Sales Tax Fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 18 thru 23 of this report.

Enterprise funds. The Town has one enterprise fund, the Sanitation Fund, which charges customers for the services provided. These services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The basic proprietary fund financial statements can be found on pages 24-26 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary of net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, governmental activity assets plus deferred outflows exceeded liabilities plus deferred inflows by $8,031,660. Business-type activity liabilities exceeded assets by $83,372. The Town-wide total net position was $8,115,032 at the close of the fiscal year ended September 30, 2019. The Statement of Net Position is on page 13 of this report.

The Town's investment in capital assets (e.g., land, buildings, equipment and vehicles, less any related debt used to acquire those assets that is still outstanding) was $4,989,272 or 61% of total net position at September 30, 2019. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the net position $1,984,661 or 25% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position $1,140,999 or 14% may be used to meet the government's ongoing obligations to citizens and creditors. The following table reflects the condensed Statement of Net Position for the current year as compared to the prior year.

Table 1
Town of Loxahatchee Groves
Summary of Net Position

	Governmental Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	$ 4,674,106	$ 4,072,720	$ 83,372	$ 100,416	$ 4,757,478	$ 4,173,136
Capital assets	4,989,272	4,652,258	-	-	4,989,272	4,652,258
Total assets	9,663,378	8,724,978	83,372	100,416	9,746,750	8,825,394
Deferred outflows of resources	282,011	164,705	-	-	282,011	164,705
Liabilities:						
Long-term liabilitlies	1,186,906	1,537,886	-	-	1,186,906	1,537,886
Other liabilities	363,592	272,902	-	109,071	363,592	381,973
Total liabilities	1,550,498	1,810,788	-	109,071	1,550,498	1,919,859
Deferred inflows of resources	363,231	121,415	-	-	363,231	121,415
Net position:						
Net investment in capital assets	4,989,272	4,652,258	-	-	4,989,272	4,652,258
Restricted	2,406,231	1,973,806	-	-	2,406,231	1,973,806
Unrestricted	636,157	331,416	83,372	(8,655)	719,529	322,761
Total net position	$ 8,031,660	$ 6,957,480	$ 83,372	$ (8,655)	$ 8,115,032	$ 6,948,825

Governmental Activities.

- During the fiscal year 2019, net position increased by $1,074,180 from current year operations.

Business Activities.

- The funding for the operation is derived from an assessment placed up residential properties within the Town's jurisdiction.
- The Town assesses approximately 1,500 residential properties $450 per year for both the collection and disposal of solid waste.
- Palm Beach County Property Appraiser notifies all affected property owners of the amount, public hearing date, and location of the meeting when the Town will adopt the Tentative Assessment.
- Palm Beach County Tax Collector receives all Town ad valorem tax and assessment payments and remits the funds to the Town.

The following is a summary of the changes in net position for the years ended September 30, 2019 and 2018. Key indicators, including revenues and expenditures by category are presented herein for review:

1/26/21 draft

Table 2
Town of Loxahatchee Groves
Changes in Net Position

	Governmental Activities		Business Activities		Total	
	2019	2018 (1)	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	$ 1,703,751	$ 104,397	$ 642,315	$ 364,869	$ 2,346,066	$ 469,266
Grants and contributions	92,897	45,178	-	51,582	92,897	96,760
General revenues:						
Property taxes	913,924	612,844	-	-	913,924	612,844
Local option sales tax	244,142	219,920	-	-	244,142	219,920
Franchise fees	321,215	214,497	-	-	321,215	214,497
Utility taxes	474,036	388,641	-	-	474,036	388,641
Intergovernmental	755,583	748,944	-	-	755,583	748,944
Investment/other income	94,792	27,713	-	-	94,792	27,713
Total revenues	4,600,340	2,362,134	642,315	416,451	5,242,655	2,778,585
Expenses:						
General Government	1,452,992	1,051,357	-	-	1,452,992	1,051,357
Public safety	622,412	610,000	-	-	622,412	610,000
Physical environment	1,417,732	1,030,000	-	-	1,417,732	1,030,000
Sanitation	-	-	550,288	814,671	550,288	814,671
Interest	33,024	-	-	-	33,024	-
Total expenses	3,526,160	2,691,357	550,288	814,671	4,076,448	3,506,028
Increase (decrease) in net position before transfers	1,074,180	(329,223)	92,027	(398,220)	1,166,207	(727,443)
Transfers:	-	(410,000)	-	410,000	-	-
Increase (decrease) in net position	1,074,180	(739,223)	92,027	11,780	1,166,207	(727,443)
Net position, beginning (1)	6,957,480	7,696,703	(8,655)	(20,435)	6,948,825	7,676,268
Net position, ending	$ 8,031,660	$ 6,957,480	$ 83,372	$ (8,655)	$ 8,115,032	$ 6,948,825

(1) Includes $1,269,175 transferred in from the Loxahatchee Groves Water Control District which became a dependent special district on June 26, 2018.

Governmental Activities.

- For fiscal year 2019, total revenues increased by $2,238,206 of which $1,847,996 is from increased revenue in Roads and Drainage special revenue fund attributable to the first full year of dependent district operations and $301,080 due to increased property tax revenues resulting from both growth in tax base and rate.

- Total expenses increased by $834,803 or 31% primarily due to the first complete year of dependent district operations.

Business Activities.

- Fiscal year 2019 is the ninth year the Town operated a proprietary fund as an enterprise fund within the Town's oversight. Revenue earned by business-type activities is primarily concentrated in one source, charges for services, $642,315. This figure represents the fees assessed for the Town's enterprise fund, Sanitation. Operating revenues increased by $277,446 or 76% from a year ago due to an increase in assessments from $256 to $450 per unit as a result of significant increase in hauler contract renewal rates.

- For business-type expenses, the $550,288 represents Sanitation expenses. The decrease of $264,383 in total expense was the result of clean-up from Hurricane Irma in prior year offset by increase in hauler contract costs in the current year. The Town increased its net position by $92,027 at the end its ninth year of solid waste operations with ending net position of $83,372 for the business-type activities.

Figure A-2
Town of Loxahatchee Groves
Revenues by Source – Governmental Activities
For the Fiscal Year Ended September 30, 2019

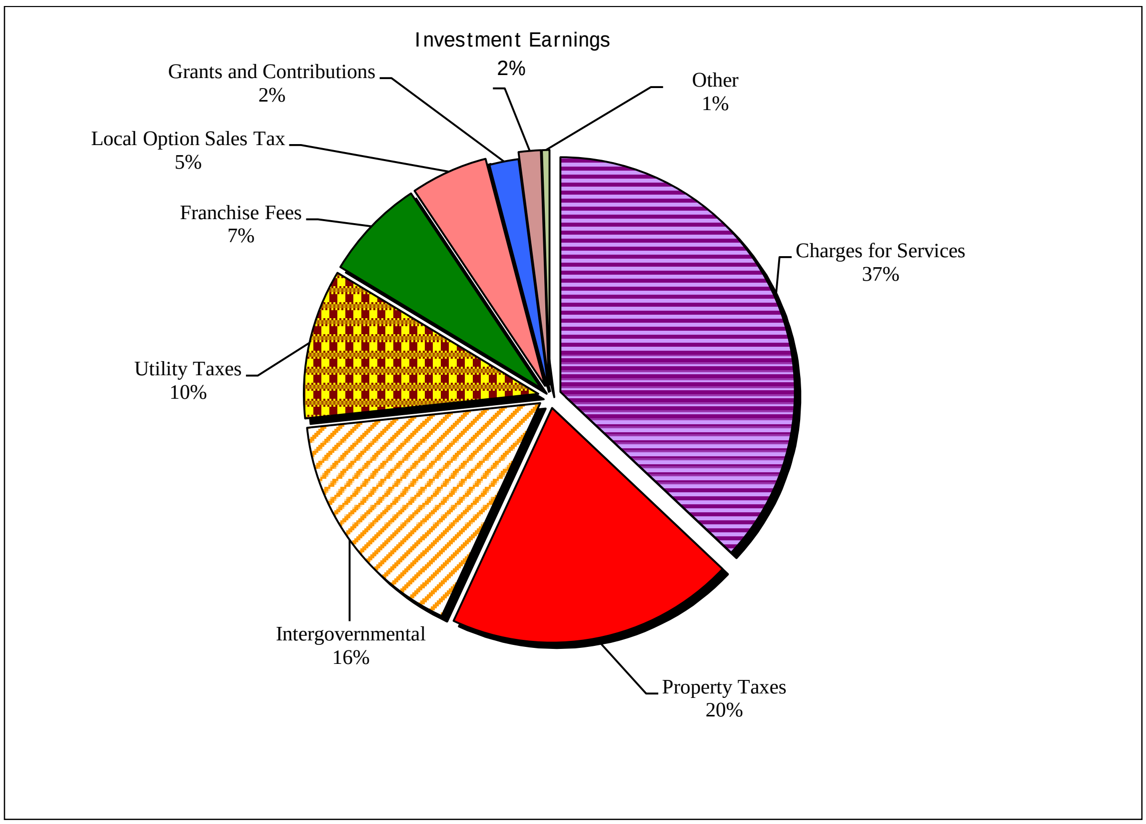
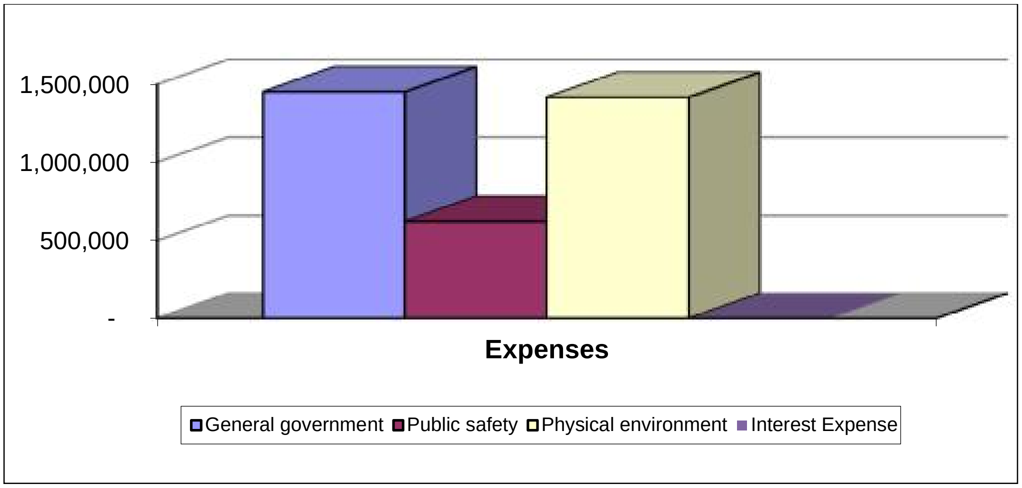


Figure A-3
Town of Loxahatchee Groves
Expenses – Governmental Activities
For the Fiscal Year Ended September 30, 2019



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

The Town maintains five governmental funds; the General Fund, the Roads and Drainage Fund, the Transportation Fund, the Local Option Sales Tax Fund and the Capital Improvement Fund.

The Town adopts an annual appropriated budget for the General Fund, the Roads and Drainage Fund, the Transportation Fund, and the Local Option Sales Tax Fund. The General Fund provides revenues and resources for basic governmental services. The Roads and Drainage Fund is funded thru special assessments and accounts for the operations of the Town's dependent special district. The Transportation Fund is funded through a dedicated local option gas tax and can only be used for allowable transportation related expenses such as road, street maintenance, and construction. Likewise, the Local Option Sales Tax Fund is funded through an additional local option sales tax dedicated for infrastructure projects to occur over the next decade.

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

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

General Fund. The General Fund is the primary operating fund of the Town. At the end of the current fiscal year, the Town's General Fund reported a fund balance of $796,133, an increase of $310,908 in comparison with the prior fiscal year.

A summary of the General Fund's condensed balance sheet and statement of revenues, expenditures and changes in fund balance for September 30, 2019 and 2018 is shown below:

Table 3
Town of Loxahatchee Groves
Summary of General Fund Balance Sheet

	2019	2018	Change	% Change
Assets	$ 1,144,340	$ 668,322	$ 476,018	71%
Liabilites	$ 315,273	$ 173,097	$ 142,176	82%
Deferred inflows	32,934	10,000	22,934	229%
Fund balance				
Nonspendable fund balance	82,256	-	82,256	N/A
Restricted fund balance	75,635	-	75,635	N/A
Unassigned fund balance	638,242	485,225	153,017	32%
Total fund balance	796,133	485,225	310,908	64%
Total liabilities, deferred inflows, and fund balance	$ 1,144,340	$ 668,322	$ 476,018	71%

During the fiscal year 2019, the General Fund assets increased by $476,018 or 71%. The increase is mainly due to increases in cash as a result of the current year's operations and budgeted funding of unrestricted reserve balances. Liabilities increased by $142,176 or 82% mainly due to increases in accounts payable. Total fund balance increased by $310,908 or 64% due to revenues exceeding expenditures and transfers.

Table 4
Town of Loxahatchee Groves
Summary of General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance

	2019	2018	Change	% Change
Revenues	$ 2,526,049	$ 1,693,510	$ 832,539	49%
Expenditures	2,215,141	1,637,261	577,880	35%
Net change in fund balace	310,908	56,249	254,659	453%
Fund balance, beginning	485,225	428,976	56,249	13%
Fund balance, ending	$ 796,133	$ 485,225	$ 310,908	64%

The Town of Loxahatchee Groves General Fund revenues increased $832,539 or 49%. This increase was primarily due to increased property tax revenues along with smaller increases in other revenue categories.

Total expenditures increased $577,880 or 35% primarily due unbudgeted termination of management company and contract settlement along with budgeted increase in unrestricted reserves.

General Fund

The Town adopts annual budgets by fund, department function and object in compliance with Florida State Statute Section 200.065 (commonly referred to as the Truth-in Millage Legislation). The law requires municipal organizations to prepare and adopt annual operating budgets for the General, Special Revenue and Debt Service Funds following uniform time frames related to property tax levies. The balanced budgets may be revised throughout the year. The Town's code allows for intra-department level budget transfers between expenditure categories without Council approval; however, inter-department and fund total changes require Council-approved budget amendments adopted by resolution.

The Town's policy is to adopt the budget following the second public hearing of each fiscal year, held in September for an October 1st year. Budget amendments may be presented to Council at any time during the fiscal year.

Over the course of the year, the Town did amend the General Fund budget. The fiscal year final 2019 budget was $2.3 million as opposed to the $2.2 million originally adopted budget. The actual revenues were greater than budgeted revenues by $221,797 or 9.6% primarily due to increased permit activity, utility tax revenues, tree mitigation fees and interest earned on developer escrow deposit of $1 million held for 8 months during 2019. Spending was $28,419 or 1.8% less than the final amended budget and reserves increased as intended.

Budget versus actual schedules are presented on page 56 for the General Fund.

Roads and Drainage Special Revenue Fund

The Loxahatchee Groves Water Control District became a dependent special district on June 26, 2018, and the operations were reported as the Roads and Drainage special revenue fund as of that date. The actual revenues were greater than budgeted revenues by $49,889 or 2.7% primarily due to collection of assessments and a developer contribution of $21,000 included in miscellaneous revenues. Spending was less than the final amended budget and reserves increased by $115,611.

Budget versus actual schedules are presented on page 57 for the Roads and Drainage Special Revenue Fund.

Transportation Special Revenue Fund

The fund balance of the Transportation Special Revenue Fund increased by $384,466, which was due to accumulating fuel tax revenues for planned road maintenance and capital projects.

Local Option Sales Tax Special Revenue Fund

In 2016, a one-cent infrastructure surtax or Local Option Sales Tax was approved by the voters in Palm Beach County for no more than ten years. The distribution is 50% for the School Board, 30% for the County, and 20% to be distributed to the Municipalities. Accordingly, the Town established the Local Option Sales Tax Fund to account for these funds which will enable the Town to initiate at least a portion of long-overdue roadway improvement projects. In 2019, the total funds received were $244,142.

Capital Improvement Fund

The Capital Improvement Fund had an ending fund balance of $659,873, which was an decrease of $263,175 due to planned spending on road improvement projects. The Town Council also continues its efforts to identify and prioritize additional projects to be funded.

Capital Assets

As of September 30, 2019, the Town's capital assets amounted to $4,989,272 (net of accumulated depreciation). More details relating to capital assets can be found on Note 4 of the Notes to the Financial Statements.

Long Term Debt

The Loxahatchee Groves Water Control District which became a dependent special district on June 26, 2018, transferred in long term debt of $1,387,375 for which the balance was $853,375 at September 30, 2019. More details relating to long term debt can be found on Note 5 of the Notes to the Financial Statements

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The State of Florida, by constitution, does not have a state personal income tax and therefore, the State operates primarily using sales, gasoline and corporate income taxes. Local governments (cities, counties and school boards) primarily rely upon property taxes and a limited array of permitted other taxes (sales, telecommunication, gasoline, utilities services, etc.) and fees (franchise, building permits, occupational license, etc.) for funding of their governmental activities. In addition, there are a limited number of state-shared revenues and recurring and non-recurring (one-time) grants from both the state and federal governments.

On January 29, 2008 the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increases the current $25,000 homestead exemption by another $25,000 (for property values between $50,000 - $75,000), except for school district taxes. Since the new $25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a $15,000 increase to the existing homestead exemption. Amendment 1 also allows property owners to transfer (make portable) up to $500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a $25,000 exemption for tangible personal property. Amendment 1 became effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property which became effective on January 1, 2009.

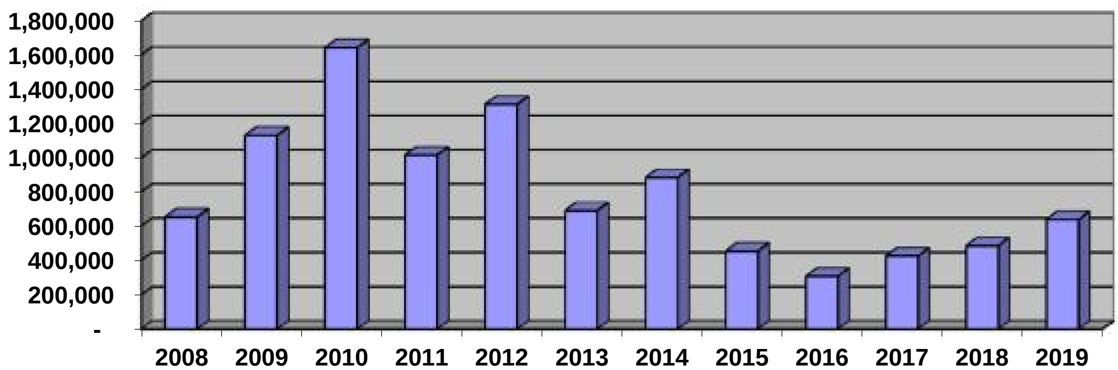
Additional tax relief bills were introduced at the 2018 legislative session which could further limit the extent to which municipalities can levy taxes. Along with all Florida municipalities, the Town faces the unknown negative financial impact of a proposed constitutional amendment on the November 8, 2018 ballot which was approved, which created an additional $25,000 exemption for homestead properties for the purposes of non-school (city, county and special district) property taxes. It has been estimated that the new homestead exemption will have a collective negative fiscal impact on all Florida cities, counties and special districts of roughly $750 million in the first year growing to nearly $820 million by the fifth year.

- In setting its fiscal 2019-2020 budget, the Town adopted a millage rate of 3.0000.

- The Town of Loxahatchee Groves anticipates that the total assessed property value will increase between 5 and 10% for 2020. Accordingly, the Town's reserves will secure the Town's income flow for the upcoming fiscal years.

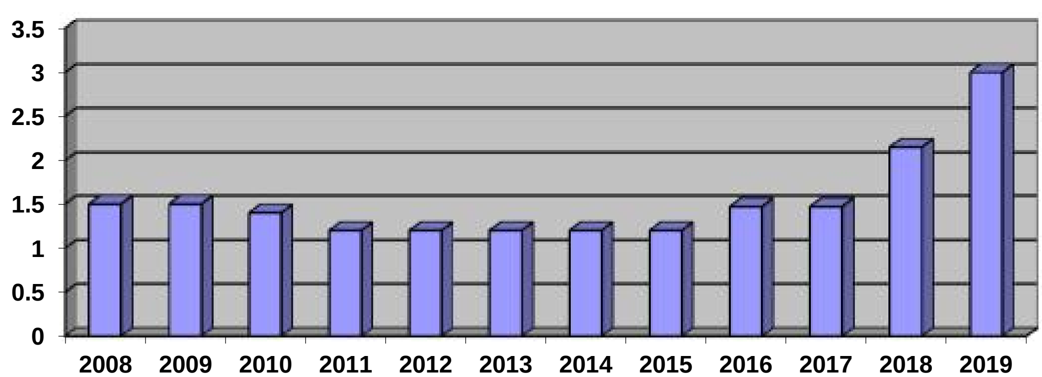
Revenues in the FY 2020 adopted General Fund budget are $2.421 million, an increase of approximately 43% from the FY 2019 actual revenues of $1.693 million. Fiscal year 2020 budgeted expenditures are expected to increase in the same manner largely due to continued subsidies to the Solid Waste fund as well as for increased repairs and maintenance.

General Fund Unassigned Surplus
For the Fiscal Years ended September 30, 2008-2019



In 1995, the state of Florida limited all local governments' ability to increase property assessments of homestead property in any given year to 3 percent or cost of living, whichever is lower. The graph below shows the millage rates since 2011. The Town, just like many cities across the country, has to face the challenge of keeping taxes and service charges as low as possible while providing residents with the level of service they have come to expect.

Town of Loxahatchee Groves Millage
For the Fiscal Years ended September 30, 2008-2019



The operating millage rate for tax year 2019, which is collected in fiscal year 2020, is 3.0000 or $3.00 per thousand dollars of taxable value. Historically, the rollback rate has always been lower than the existing rate. Overall, the adopted budget is an economical and prudent financial plan that will ensure quality public services and needed capital improvements for all residents, both today and in the future.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Loxahatchee Groves' finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, 155 F Road, Loxahatchee Groves, Florida 33470.

1/26/21 draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Net Position
September 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 3,294,705	$ 45,403	$ 3,340,108
Investments	139,858		139,858
Receivables			
Planning and zoning	30,399		30,399
Franchise and utility taxes	114,967		114,967
Due from other governments	108,546	37,969	146,515
Prepaids	132,256		132,256
Debt assessments receivable	853,375		853,375
Capital assets			
Non-depreciable	1,613,349		1,613,349
Depreciable (net of depreciation)	3,375,923		3,375,923
Total assets	9,663,378	83,372	9,746,750
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	282,011		282,011
LIABILITIES			
Accounts payable	274,292		274,292
Due to other governments	43,029		43,029
Deposits for planning and zoning	41,919		41,919
Accrued interest payable	4,352		4,352
Noncurrent liabilities			
Due within one year	288,908		288,908
Due in more than one year	897,998		897,998
Total liabilities	1,550,498		1,550,498
DEFERRED INFLOWS OF RESOURCES			
Pension related items	331,729		331,729
Unearned revenues	31,502		31,502
Total deferred inflows of resources	363,231		363,231
NET POSITION			
Net position			
Net investment in capital assets	4,989,272		4,989,272
Restricted for:			
Debt service	103,591		103,591
Road resurfacing	368,339		368,339
Tree mitigation	75,635		
Infrastructure	624,508		624,508
Transportation	1,007,764		1,007,764
Roads and drainage	302,029		302,029
Unrestricted	560,522	83,372	643,894
Total net position	$ 8,031,660	$ 83,372	$ 8,115,032

See notes to the financial statements

1/26/21 draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Activities
For the Year Ended September 30, 2019

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position		
				Primary Government		
Function / Program Activities	Expenses	Charges For Services	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities						
General government	$ 1,452,992	$ 160,658	$	$ (1,292,334)	$	$ (1,292,334)
Public safety	622,412			(622,412)		(622,412)
Physical environment	1,417,732	1,503,117	92,897	178,282		178,282
Interest expense	33,024	39,976		6,952		6,952
Total governmental activities	3,526,160	1,703,751	92,897	(1,729,512)		(1,729,512)
Business-type activities						
Sanitation	550,288	642,315			92,027	92,027
Total	$ 4,076,448	$ 2,346,066	$ 92,897	(1,729,512)	92,027	(1,637,485)
		General revenues				
		Property taxes		913,924		913,924
		Local option sales tax		244,142		244,142
		Franchise fees		321,215		321,215
		Utility taxes		474,036		474,036
		Intergovernmental (unrestricted)		755,583		755,583
		Miscellaneous revenue		24,453		24,453
		Interest		70,339		70,339
		Total general revenues and transfers		2,803,692		2,803,692
		Change in net position		1,074,180	92,027	1,166,207
		Net position, beginning of year		6,957,480	(8,655)	6,948,825
		Net position, end of year		$ 8,031,660	$ 83,372	$ 8,115,032

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2019

	Major Funds			
	General	Roads and Drainage	Transportation	Local Option Sales Tax
ASSETS				
Cash and cash equivalents	$ 735,390	$ 822,278	$ 475,078	$ 602,086
Investments	139,858			
Receivables				
Planning and zoning	30,399			
Franchise and utility taxes	114,967			
Due from other governments	41,470		37,859	22,422
Prepaid items	82,256	50,000		
Debt assessments receivable		853,375		
Total assets	$ 1,144,340	$ 1,725,653	$ 512,937	$ 624,508
LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 206,500	$ 9,697	$	
Accrued expenes	23,825	34,270		
Due to other governments	43,029			
Deposits for planning and zoning	41,919			
Total liabilities	315,273	43,967		
Deferred inflows of resources				
Unavailable revenues	1,432	853,375	2,378	
Unearned revenue	31,502			
Total deferred inflows of resources	32,934	853,375	2,378	
Fund balances				
Nonspendable:				
Prepaid items	82,256	50,000		
Restricted for:				
Debt service		107,943		
Road resurfacing		368,339		
Tree mitigation	75,635			
Infrastructure				624,508
Transportation			510,559	
Roads and drainage		302,029		
Assigned for capital projects				
Unassigned	638,242			
Total fund balances	796,133	828,311	510,559	624,508
Total liabilities, deferred inflows of resources and fund balances	$ 1,144,340	$ 1,725,653	$ 512,937	$ 624,508

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Capital Improvement	Total
$ 659,873	$ 3,294,705
	139,858
	30,399
	114,967
6,795	108,546
	132,256
	853,375
$ 666,668	$ 4,674,106
$	$ 216,197
	58,095
	43,029
	41,919
	359,240
6,795	863,980
	31,502
6,795	895,482
	132,256
	107,943
	368,339
	75,635
	624,508
497,205	1,007,764
	302,029
162,668	162,668
	638,242
659,873	3,419,384
$ 666,668	$ 4,674,106

See notes to the financial statements

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TOWN OF LOXAHATCHEE GROVES
Reconciliation of the Balance Sheet – Governmental Fund to the Statement of Net Position
September 30, 2019

Fund balances total governmental fund		$ 3,419,384
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	$ 8,506,943	
Less accumulated depreciation	(3,517,671)	4,989,272
Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.		
Unavailable revenue		863,980
Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds. Long-term liabilities at year end consist of:		
Net pension liability	(323,623)	
Compensated absences	(9,908)	
Note payable	(853,375)	
Accrued interest on long-term debt	(4,352)	(1,191,258)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
Pension related deferred outflows	282,011	
Pension related deferred inflows	(331,729)	(49,718)
Net position of governmental activities		$ 8,031,660

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
09/30/2019

	Major Funds			
	General	Roads and Drainage	Transportation	Local Option Sales Tax
Revenues				
Property taxes	$ 913,924	$	$	$
Local option sales tax				244,142
Permits and franchise fees	360,423			
Utility service taxes	474,036			
Intergovernmental revenues	348,762		441,393	
Charges for services	240,539			
Maintenance assessments		1,503,117		
Debt assessments		310,976		
Fines and forfeitures	36,911			
Miscellaneous revenue	95,088	22,262		
Interest	56,366	13,973		
Total revenues	2,526,049	1,850,328	441,393	244,142
Expenditures				
Current				
General government	1,592,729			
Public safety	622,412			
Physical environment		1,367,336	56,927	
Debt service				
Principal		271,000		
Interest		34,406		
Other debt service costs		11,625		
Capital outlay		50,350		
Total expenditures	2,215,141	1,734,717	56,927	
Net change in fund balances	310,908	115,611	384,466	244,142
Fund balances, beginning of year	485,225	712,700	126,093	380,366
Fund balances, end of year	$ 796,133	$ 828,311	$ 510,559	$ 624,508

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Capital Improvement	Total
$	$ 913,924
	244,142
	360,423
	474,036
	790,155
	240,539
	1,503,117
	310,976
	36,911
	117,350
	70,339
	5,061,912
	1,592,729
	622,412
	1,424,263
	271,000
	34,406
	11,625
263,175	313,525
263,175	4,269,960
(263,175)	791,952
923,048	2,627,432
$ 659,873	$ 3,419,384

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended September 30, 2019

Net change in fund balances - total governmental funds		$ 791,952
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	$ 809,525	
Less: current year depreciation	(472,511)	337,014
Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.		
Grant revenues reported in prior year	(34,572)	
Assessments reported in prior year	(271,000)	(305,572)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal payments on debt		271,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Change in accrued interest	1,382	
Change in net pension liability and related deferred amounts	(14,932)	
Change in long-term compensated absences	(6,664)	(20,214)
Change in net position		$ 1,074,180

See notes to the financial statements

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TOWN OF LOXAHATCHEE GROVES, FLORIDA

Statement of Net Position

Proprietary Fund

September 30, 2019

	Sanitation Fund
ASSETS	
Cash and cash equivalents	$ 45,403
Due from other governments	37,969
Total assets	83,372
LIABILITIES AND NET POSITION	
Liabilities	
Net Position	
Unrestricted	$ 83,372

See notes to the financial statements

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended September 30, 2019

	Sanitation Fund
Operating revenues	
Charges for services	$ 642,315
Operating expenses	
Solid waste contractor	538,095
Other expenses	12,193
Total operating expenses	550,288
Change in net position	92,027
Net position, beginning of year	(8,655)
Net position, end of year	$ 83,372

See notes to the financial statements

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Cash Flows
Proprietary Fund
For the Year Ended September 30, 2019

	Sanitation Fund
Cash flows from operating activities:	
Receipts from customers and users	$ 642,315
Payments to suppliers	(659,359)
Operating grants	67,964
Net cash from by operating activities	50,920
Cash flows from non-capital financing activities:	
Payments to other funds	(5,517)
Net increase in cash and cash equivalents	45,403
Cash and cash equivalents, beginning of year	
Cash and cash equivalents, end of year	$ 45,403
Cash flows from operating activities	
Operating loss	$ 92,027
Operating grants	67,964
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in accounts payable	(109,071)
Net cash used by operating activities	$ 50,920

See notes to the financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Loxahatchee Groves, 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 was incorporated on November 1, 2006, as a municipal corporation, in accordance with Chapter 2006-328 under the Laws of the State of Florida, and was established to conduct a government, perform municipal functions, and provide services to its citizens, as provided by the Constitution of the State of Florida. The Town operates under a Council-Manager form of government. The Town Council is responsible for legislative and fiscal control of the Town. A Town Manager is appointed by the Town Council and is responsible for the administration of all Town affairs placed in the manager's charge by charter or action of the Town Council.

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:

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

or

2. the organization is fiscally dependent on the Town and (1) there is a potential for the organization to provide specific financial benefits to the Town or (2) impose specific financial burdens on the Town.

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

Based upon application of the above criteria, the Town of Loxahatchee Groves has determined that the Loxahatchee Groves Water Control District of Palm Beach County, Florida (District) is the only legally separate entities to consider as potential component unit.

Although the District is legally separate from the Town, effective June 26, 2018, the District become a dependent district of the Town of Loxahatchee Groves, Florida with the Town Council acting as the Board of Supervisors, therefore the District meets the first test of financial accountability. The District does not issue separate financial statements and is reported as the Roads and Drainage Fund, a special revenue fund type.

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 activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements, except for inter-fund services provided and used. 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.

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough afterwards to pay liabilities of the current period.

<u>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

<u>Governmental Funds</u> (Continued)

The Town considers revenues collected within 60 days of the year end to be available to pay liabilities of the current period.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures relating to compensated absences and claims and judgments are recorded only when payment is due. Property taxes, franchise taxes, licenses, interest revenue, intergovernmental revenues, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

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 town reports the following special revenue funds. The Transportation Fund accounts for revenues that are restricted for transportation related expenditures. The Local Option Sales Tax Fund accounts for local option sales taxes that are restricted for infrastructure related expenditures. The Roads and Drainage Fund accounts for the operations of the Town's dependent special district.

The Capital Improvement Fund is a capital projects fund to account for long term capital projects of the Town.

<u>Proprietary Fund</u>

The Town reports one major proprietary fund the Sanitation Fund to account for the Town's garbage and trash collection services, which are financed primarily by user charges.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include amounts on deposit in demand accounts, money market accounts and certificate of deposits.

Statement of Cash Flows

For purposes of the statement of cash flows, the Town considers all short-term investments that are highly liquid to be cash equivalents. Cash equivalents are readily convertible to a known amount of cash, and at the day of purchase, have a maturity date no longer than three months.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items in governmental funds are accounted for using the consumption method.

Interfund Transactions

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

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

Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets, excluding infrastructure assets, are defined by the Town as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

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

Equipment	4 to 10 years
Buildings	15 to 40 years
Infrastructure	5 to 50 years

<u>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

<u>Compensated Absences</u>

It is the Town's policy to permit employees to accumulate, within certain limits, earned but unused paid time off benefits, which will be paid to employees upon separation from the Towns's service. The Town uses the vesting method to accrue paid time off for employees who are eligible to receive payments upon separation, as well as those expected to become eligible in the future. A liability for accrued compensated absences of the governmental activities is not reported in the balance sheet of the governmental funds and, accordingly, represents a reconciling item between the fund and government-wide presentations.

Compensated absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured.

<u>Deferred Outflow of Resources</u>

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows for pension items in connection with its participation in the Florida Retirement System in the government-wide statement of net position. These deferred pension charges are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes pension contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods.

<u>Deferred Inflow of Resources</u>

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

1. Pension items in connection with the Town's participation in the Florida Retirement System are reported in the government-wide statement of net position. These deferred pension charges are amortized in a systematic and rational method as pension expense in future periods.

2. Business tax receipts that are received by the Town prior to the period for which the taxes are levied are reported as deferred inflows on both the government-wide statement of net position and on the governmental funds balance sheet.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Inflow of Resources (Continued)

3. Special assessments that are not received within 60 days of the end of the fiscal year do not meet the availability criterion of the modified accrual basis of accounting, and therefore are reported as deferred inflows only on the governmental funds balance sheet.

Assessments

Maintenance assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Debt assessments are non-ad valorem assessments on certain benefited property within the District. Debt assessments were levied over ten years to pay for the debt service related to the Series 2011 Note which was issued to pay for four roadway pavement projects and a roadway bridge culvert crossing. Debt assessments receivable recorded in the Roads and Drainage Fund represent the balance of outstanding assessments levied by the Town to repay the outstanding debt. Debt assessments receivable are collected in annual installments in amounts sufficient to meet the annual debt service requirements in the same manner as maintenance assessments. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets, deferred outflows and inflows, liabilities, disclosure of contingent liabilities, revenues, and expenditures/expenses reported in the financial statements and accompanying notes. These estimates include assessing the collectability of receivables and the useful lives of capital assets. Although those estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position is the residual of all other elements presented in a statement of financial position. Net position is displayed in three categories: 1) net investment in capital assets, 2) restricted, 3) unrestricted. Net position invested in capital assets consist of capital assets reduced by accumulated depreciation. Net position is reported as restricted when there are legal limitations imposed on their use by Town legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net position consist of all net position that does not meet the definition of either of the other two components.

Fund Equity

There are five possible components of fund balance:

- Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that can be spent only for specific purposes stipulated by external providers (e.g. creditors, grantors, contributor, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance represents amounts that can be used only for the specific purposes pursuant to constraints imposed by Town Council by the adoption of an ordinance, the Town's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by the adoption of an ordinance.
- Assigned fund balance includes spendable fund balance amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. In accordance with the Town's fund balance policy, the Town Council or Town Manager may make assignments.
- Unassigned fund balance is the residual fund balance classification for the general fund. It is also used to report negative fund balances in other governmental funds.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned Fund Balance/Unrestricted Net Position

Maintaining an adequate fund balance or net position is essential to the Town's financial health. The unassigned fund balance and unrestricted net position will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; and minimum of 0% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net position for the Enterprise Funds.

In the event that sufficient unassigned fund balance/unrestricted net position targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target will be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

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

1. Prior to September 1, the Town Manager submits to the Town Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally enacted through passage of two resolutions – one establishing a milage rate and another adopting the final budget.

4. The Town prepares and adopts budgets for the General Fund and Transportation Fund. No differences exist between the budgetary and GAAP basis of accounting. Budgeted amounts are as originally adopted, or as amended by the Town Council. If, at any time during the fiscal year, it appears probable to the Town Manager that the revenues available will be insufficient to meet the amount appropriated, the Town Manager shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps that should be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and, for that purpose, the council may by resolution reduce one or more appropriations accordingly.

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

Budgetary Data (Continued)

The legal level of control (level of which expenditures may not exceed the budget) is at the department level for the General Fund and at the fund level for the Transportation and Local Option Sales Tax Funds.

5. Appropriations along with encumbrances lapse on September 30.

6. During the fiscal year ended September 30, 2019, there were two supplemental appropriations.

In the General Fund the Town Manager department was over budget by $54,686. This was caused by a settlement with the former management company for $97,200 that was finalized after the sixty-day period in which year-end budget amendments were permitted for fiscal year 2019.

Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide.

The tax levy of the Town is established by the Town Council 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. State statutes permit municipalities to levy property taxes at a rate of up to 10 mills ($10 per $1,000 of assessed taxable valuation). The tax rate for the Palm Beach County Fire/Rescue Municipal Service Taxing Unit (MSTU) is included in the 10 mills. The millage rate assessed by the Town for the year ended September 30, 2019, was 3.0 mills ($3.00 per $1,000 of taxable assessed valuation).

All property is reassessed according to its fair market value January 1 of each year, which is also the lien date. In November 1992, a Florida constitutional amendment was approved by the voters which provides for limiting the increases in homestead property valuations for Ad Valorem tax purposes to a maximum of 3% annually and also provides for reassessment of market values upon changes in ownership. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all the appropriate requirements of state statutes.

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

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

Property Taxes (Continued)

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

NOTE 3 - CASH AND INVESTMENTS

Deposits

As of September 30, 2019, the carrying amounts of the Town's deposits were $3,399,808 and the bank balances totaled $3,691,042. All cash deposits are covered by FDIC insurance or the multiple financial institution collateral pool administered by the State of Florida. The collateral pool was created pursuant to the Florida Security for Deposits Act, Chapter 280, Florida Statutes. The Town also had $300 of petty cash.

The collateral pool consists of assets pledged to the State Treasurer by financial institutions that comply with the requirements of Florida Statutes and have been thereby designated as "qualified public depositories". Therefore, the Town's entire bank balance $3,691,042 is insured either by Federal depository insurance or is collateralized with securities pursuant to the Florida Security for Public Deposits Act. The Town's deposits at year end are considered insured for custodial credit risk purposes.

Investments

The Town adopted an investment policy on August 5, 2008, which is consistent with the requirements of State Statute 218.415. In accordance with Section 218.415 of the Florida Statutes, the Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities and in the Local Government Surplus Trust Funds administered by the State Board of Administration (SBA). The policy was subsequently amended to include the Florida Municipal Investment Trust administered by the Florida League of Cities.

The Florida Municipal Investment Trust (FMIvT) was created under the laws of the State of Florida to provide eligible units of local government with an investment vehicle to pool their surplus funds and to reinvest such funds in one or more investment portfolios under the direction and daily supervision of an investment advisor. The Florida League of Cities serves as the administrator, investment manager and secretary-treasurer of the Trust.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Investments (Continued)

The FMIvT is a Local Government Investment Pool and is considered an external investment pool for GASB reporting purposes. The Town reports its investment in the FMIvT at fair value in accordance with the GASB 72 fair value hierarchy.

GASB 72 requires governments to disclose the fair value hierarchy for each type of asset or liability measured at fair value in the notes to the financial statements. The standard also requires governments to disclose a description of the valuation techniques used in the fair value measurement and any significant changes in valuation techniques. GASB 72 establishes a three-tier fair value hierarchy. The hierarchy is based on valuation inputs used to measure the fair value as follows:

Level 1: Inputs are directly observable, quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs are other than quoted prices included within Level 1 that are for the asset or liability, either directly or indirectly. These inputs are derived from or corroborated by observable market data through correlation or by other means.

Level 3: Inputs are unobservable inputs used only when relevant Level 1 and Level 2 inputs are unavailable.

The level in which an asset is assigned is not indicative of its quality but an indication of the source of valuation inputs.

As of September 30, 2019, the Town had $139,858 invested in the FMIvT 0-2 Year High Quality Bond Fund, which was categorized as Level 2 and was valued using a matrix pricing technique. Matrix pricing values securities based on the securities relationship to benchmark quoted prices. The weighted average maturity was 0.86 years and the fund was rated AAAf/S1 by Fitch.

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's investment policy states that interest rate risk will be minimized by:

1. Structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Investments (Continued)

Interest Rate Risk (Continued)

2. Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019, was as follows:

Primary Government Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	$ 529,034	$	$	$ 529,034
Construction in progress	353,216	731,099		1,084,315
Capital assets being depreciated:				
Buildings	554,653	8,603		563,256
Equipment	976,937	69,823		1,046,760
Infrastructure	5,283,578			5,283,578
Total at historical cost:	7,697,418	809,525		8,506,943
Less accumulated depreciation for:				
Buildings	(102,724)	(14,318)		(117,042)
Equipment	(688,235)	(59,352)		(747,587)
Infrastructure s	(2,254,201)	(398,841)		(2,653,042)
Total accumulated depreciation	(3,045,160)	(472,511)		(3,517,671)
Governmental activities capital assets, net	$ 4,652,258	$ 337,014	$	$ 4,989,272

Depreciation expense of $14,659 was charged to the general government function and $457,852 was charged to the physical environment functions of the Town.

NOTE 5 – LONG-TERM LIABILITIES

Series 2011

On December 20, 2011, the District issued a $2.6 million Special Assessment Promissory Note, Series 2011, to BankUnited. The Note bears interest at 3.06% and is secured by all of the pledged assessments from the benefiting properties. Interest will accrue on this Note and shall be payable on February 1 and August 1 of each year, commencing February 1, 2012. Principal will be payable in ten annual installments on August 1 of each year, commencing August 1, 2013. The proceeds of the Note will be used to fund four roadway pavement projects, a roadway bridge culvert crossing, and the cost of issuing the Note (the “Project”).

On August 14, 2012, the District and BankUnited entered into the first amendment to the Loan Agreement, whereby it was determined that the Benefited Property will be benefited by each of the five subprojects. Therefore, the District covenants that it has and will cause the Special Assessments to be levied and collected each year, commencing with the fiscal year beginning October 1, 2012 in such amounts as shall produce an amount at least sufficient to pay the principal and interest on the Note as they become due and payable. The District may, however, also use funds received from other sources to pay debt service; however, the receipt of such moneys by the District shall not diminish, or otherwise affect the assessment of benefits against each parcel of the benefited property or the District’s obligation under the loan agreement. Assessments to service the debt were levied for current fiscal year and included on the tax roll.

Net Position/Fund Balance Restricted for Resurfacing of Certain Roads

Although portions of the Project funded with the Series 2011 Note were completed in fiscal year 2012 and conveyed to the Town of Loxahatchee Groves in fiscal year 2013, there remains a portion of the Project for future resurfacing yet to be completed. The net position/fund balance restricted for resurfacing of certain roads of $368,339 at September 30, 2019 consists of funds are for the resurfacing of (i) the improvements to North A Road and North Road approved by referendum on February 24, 2009 (the "North A Road Project"), (ii) the improvements to North C Road and North Road approved by referendum on March 25, 2009 (the "North C Road Project"), (iii) the improvements to South C Road and Collecting Canal Road approved by referendum on February 25, 2010 (the "South C Road Project"), (iv) the improvements to North D Road and North Road approved by referendum on April 22, 2009 (the "North D Road Project"). The resurfacing was estimated to be required in fiscal year 2019.

In fiscal year 2020 the Town used the funds to prepay $340,000 of the Note.

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Changes in Long-Term Liabilities

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

	October 1, 2018	Additions	Deletions	September 30, 2019	Current
Note payable	$1,124,375	$	$ (271,000)	$ 853,375	$ 279,000
Compensated absences	3,244	9,587	(2,923)	9,908	9,908
Net pension liability	410,267		(86,644)	323,623	
	$1,537,886	$ 9,587	$ (360,567)	$ 1,186,906	$ 288,908

Compensated absences and net pension liabilities are expected to be paid out of the General and Roads and Drainage funds.

Annual Maturities

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

Year Ending September 30	Principal	Interest	Total Amount
2020	$ 279,000	$ 26,113	$ 305,113
2021	288,000	17,576	305,576
2022	286,375	8,763	295,138
Total	$ 853,375	$ 52,452	$ 905,827

NOTE 6 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

At September 30, 2019, the amount of OPEB liabilities of the Town were not significant, therefore no liability or expense was recorded

NOTE 7 – FLORIDA RETIREMENT SYSTEM

General Information

All full-time employees participate in the Florida Retirement System (FRS). The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees.

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

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

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

Significant Accounting Policies

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

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
- 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%
Senior Management Service Class	2.00%

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

Contributions

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

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Contributions (Continued)

The employer contribution rates by job class For the fiscal year ended September 30, 2019 were as follows:

Class	10/1/18 through 6/30/19	07/01/19 through 09/30/19
Regular Class	8.26%	8.47%
Senior Management Service Class	24.06%	25.41%
Special Risk Class	24.50%	25.48%
DROP	14.03%	14.60%

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

For the fiscal year ended September 30, 2019, the Town made contributions of $18,804 to the Pension Plan and the Town's employees made contributions of $5,823, for total contributions of $24,628.

Pension Liabilities and Pension Expense

At September 30, 2019, the Town reported a liability of $220,163 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The Town's proportionate share of the net pension liability was based on the Town's 2018-19 plan year contributions relative to the 2018-19 plan year contributions of all participating members. At June 30, 2019, the Town's proportionate share was 0.000639291 percent, which was a decrease of 0.000349104 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the Town recognized pension expense of $51,080 related to the Plan.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)

Deferred Outflows and Inflows of Resources Related to Pensions

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

Description	Outflows of Resources	Inflows of Resources
Difference between expected and actual experience	$ 13,059	$ 137
Change of assumptions	56,548	
Net difference between projected and actual earnings on Pension Plan investments		12,180
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	107,490	194,530
Pension Plan contributions subsequent to the measurement date	10,250	
Total	$ 187,347	$ 206,847

The deferred outflows of resources totaling $10,250 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2020	$ 7,174
2021	(13,453)
2022	(4,333)
2023	(5,501)
2024	(9,914)
Thereafter	(3,723)
	$ (29,750)

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Pension Plan (Continued)
Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2019
Measurement date	June 30, 2019
Inflation	2.60%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Mortality	PUB2010 base table varies by member category and sex Projected generationally with Scale MP-2018
Actuarial cost method	Individual Entry Age

The actuarial assumptions used in the July 1, 2019, valuation were based on the certain results of an actuarial experience study of the FRS for the period July 1, 2013 through June 30, 2018.

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%	3.3%	3.3%	1.2%
Fixed Income	18.0%	4.1%	4.1%	3.5%
Global Equity	54.0%	8.0%	6.8%	16.5%
Real Estate (Property)	11.0%	6.7%	6.1%	11.7%
Private Equity	10.0%	11.2%	8.4%	25.8%
Strategic Investments	6.0%	5.9%	5.7%	6.7%
Total	100.0%			
Assumed Inflation - Mean			2.60%	1.70%

(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 6.90%. 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 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	$ 380,558	$ 220,163	$ 86,181

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, 2019, the Town had $4,107 payable for outstanding contributions to the Pension Plan for the fiscal year ended September 30, 2019.

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, 2019, 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, 2019, the HIS contribution was 1.66%. The Town contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Town's contributions to the HIS Plan totaled $7,696 for the fiscal year ended September 30, 2019.

Pension Liabilities and Pension Expense

At September 30, 2019, the Town reported a liability of $103,460 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Pension Liabilities and Pension Expense (Continued)

The Town's proportionate share of the net pension liability was based on the Town's 2018-19 plan year contributions relative to the 2018-19 plan year contributions of all participating members. At June 30, 2019, the Town's proportionate share was 0.000924658 percent, which was a decrease of 0.000138798 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the Town recognized pension expense of $608.

Deferred Outflows and Inflows of Resources Related to Pensions

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

Description	Outflows of Resources	Inflows of Resources
Difference between expected and actual experience	$ 1,257	$ 127
Change of assumptions	11,980	8,456
Net difference between projected and actual earnings on Pension Plan investments	67	
Change in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	78,293	116,299
Pension Plan contributions subsequent to the measurement date	3,067	
Total	$ 94,664	$ 124,882

The deferred outflows of resources totaling $3,067 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, 2020.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30:		Amount
2019	$	(5,317)
2020		(5,264)
2021		(5,937)
2022		(7,752)
2023		(6,466)
Thereafter		(2,549)
	$	(33,285)

Actuarial Assumptions

The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2018
Measurement date	June 30, 2019
Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.50%
Long-term expected rate of return	N/A
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Individual Entry Age

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

Discount Rate

The discount rate used to measure the total pension liability was 3.50%. 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.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy (HIS) Program (Continued)

Discount Rate (Continued)

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

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

The following represents the Town's proportionate share of the net pension liability calculated using the discount rate of 3.50%, 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 (2.50%) or one percentage point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Proportionate share of the net pension liability	$ 118,105	$ 103,460	$ 91,262

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, 2019, the Town had $980 payable for outstanding contributions to the HIS Plan for the fiscal year ended September 30, 2019.

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, 2019.

Description	Pension Plan	HIS Plan	Total
Proportionate share of total pension liability	$ 1,265,876	$ 106,253	$ 1,372,129
Proportionate share of plan fiduciary net position	1,045,713	2,793	1,048,506
Proportionate share of net pension liability	220,163	103,460	323,623
Proportionate share of deferred outflows of resources	187,347	94,664	282,011
Proportionate share of deferred inflows of resources	206,847	124,882	331,729
Pension expense	51,080	608	51,688

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 defined benefit Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members.

Participating employers are required to make contributions based upon statewide contributions rates. The contribution rates by job class for the Town's employees for the fiscal year ended September 30, 2019, are as follows:

Class	10/1/18 through 6/30/19	07/01/19 through 09/30/19
Regular Class	8.26%	8.47%
Senior Management Service Class	24.06%	25,41%

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, 2019, 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.

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.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (Continued)

Investment Plan (Continued)

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 $24,002 for the fiscal year ended September 30, 2019.

NOTE 8 - 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. The Town has joined with other municipalities in the State participating in the Florida League of Cities Municipal Self Insurance Program, (the Program) a public entity risk pool currently operating as a common risk management and insurance program. The inter-local agreement with the Florida League of Cities Municipal Self Insurance Program provides that the Program will be self-sustaining through member premiums and will reinsure through commercial companies.

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

The Town is a defendant in various lawsuits arising in the ordinary course of normal operations. Although the ultimate outcome of these lawsuits cannot be determined at the present time, it is the opinion of legal counsel that the likelihood of unfavorable outcome and the amounts of potential losses cannot be reasonably determined for all claims at this time.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Interlocal Agreements with Palm Beach County

In 2007, the Town entered into two interlocal agreements with Palm Beach County (the County) for zoning services and land development services within the municipal limits of the Town. The County will provide the same level of service to the Town as it provides its unincorporated areas and collect fees and surcharges from applicants for the services. Oversight of the County's performance of these public services will be performed by the Town Manager. Both agreements automatically renew each year unless either party notifies the other, in writing, of the other party's desire to terminate all or part of the agreements six months in advance, but no later than April 1 of the previous fiscal year.

NOTE 9 - COMMITMENTS AND CONTINGENCIES (Continued)

Agreement with Palm Beach County for Law Enforcement Services

On June 6, 2017, the Town executed a new agreement with Palm Beach County for law enforcement services, for an annual amount of $610,000 for the fiscal year ending September 30, 2018. Absent a notice of termination, the agreement renews annually subject to the costing proposal by the Sheriff. Effective October 1, 2018, the first amendment to the contract was for an annual amount of $622,200 for the fiscal year ending September 30, 2019. The second amendment was approved September 27, 2019 for an additional twelve months at the same amount. The third amendment was approved September 8, 2020 for an additional twelve months at the same amount.

Fire Protection and Emergency Medical Services

The Town has opted into the County's Fire-Rescue Municipal Services Taxing Unit ("MSTU") for the provision of fire rescue, fire protection, and related services from the County. The tax for the MSTU is included in the maximum 10 mills the Town is legally allowed to assess. On September 30, 2019, the MSTU millage rate was 3.4581 mills.

Solid Waste and Recycling Collection Franchise Agreement

During 2013, the Town executed an agreement with Waste Pro of Florida for solid waste and recycling collection services. The term of the agreement is for the period beginning October 1, 2013 through September 30, 2018. Residential rates are set by a monthly amount per unit and commercial rates are set per cubic yard or per pull. The rates are adjusted based the Refuse Rate Index. On August 7, 2018, the agreement was amended thru September 30, 2019. The monthly rate starting October 1, 2018, is $44,836.

Pursuant to RFP 2019-01 for solid waste collection and recycling services, the Town awarded a new contract to Coastal Waste & Recycling of Palm Beach County, LLC effective January 1, 2020 through December 31, 2026 in September, 2019 understanding that services would begin in 60 to 90 days based on delivery of new equipment. Concurrently, the Town entered into a separate interim agreement beginning October 1, 2019 and ending no later than December 31, 2019 with Coastal Waste & Recycling of Palm Beach County, LLC mirroring the previous Waste Pro agreement until such time as Coastal began service under the new agreement. The rate per unit was $42 per unit per month or the same rate as quoted by Waste Pro for extension of their current contract. This rate dropped to $37.50 per unit per month when the newly awarded contract with Coastal took effect on December 2, 2019.

NOTE 9 - COMMITMENTS AND CONTINGENCIES (Continued)

Code Enforcement and Compliance Contract

On August 20, 2019, the Town Council approved a contract with C. A. P Government, Inc. to provide code enforcement/compliance and related professional services services for the Town. The method of contracting is via a "piggy-back" agreement through a competitively bid agreement with the Town of Lake Worth Beach. Payments for the services are based on quoted hourly rates up to the amount approved in the Town budget.

Lines of Credit

The Loxahatchee Groves Water Control District has a $200,000 Revolving Line of Credit, with Floridian Community Bank, which became Synovus Bank, at a variable interest rate equal to The Wall Street Journal Prime Rate plus 1%, but not less than 5% adjusted daily. The Revolving Line of Credit is to provide funds in the event of a major storm until such time as FEMA or USDA funding or a maintenance assessment increase can occur. The line of credit expired on August 3, 2019 and was not renewed.

On September 19, 2019, the Town approved a $500,000 Emergency Revolving Line of Credit with Synovus Bank, at a variable interest rate equal to LIBOR plus 3%, but not less than 5.19% adjusted on the 1st day of each month. The Emergency Revolving Line of Credit is to provide emergency funds until such time as FEMA or State proceeds are received or is to be repaid by budgeted non-ad valorem revenues. The Emergency Revolving Line of Credit is valid for twelve months unless renewed.

On December 10, 2020, the Town entered into a $500,000 Emergency Revolving Line of Credit with Bank United, at a variable interest rate equal to Prime Rate, but not less than 3.25% adjusted on the 1st day of each month. The Emergency Revolving Line of Credit is to provide emergency funds until such time as FEMA or State proceeds are received or is to be repaid by budgeted non-ad valorem revenues. The Emergency Revolving Line of Credit is valid for twelve months unless renewed.

Approved Bonds

On March 15, 2017, a referendum to use gas tax funds and if necessary, infrastructure sales tax funds, in support of issuing bonds in an amount not to exceed $6,000,000 for new road construction was approved. On June 6, 2017, the Town Council approved Resolution No. 2017-31 authorizing the issuance of Roadway Improvement Revenue Bonds not exceeding $6,000,000 and pledging the Town's Gas Tax Revenues and Sales Surtax Revenues; however, no Bonds have been issued as of January 25, 2021.

NOTE 9 - COMMITMENTS AND CONTINGENCIES (Continued)

Approved Bonds (Continued)

On March 12, 2019, a referendum authorizing the issuance of Bonds not to exceed $4,000,000 to finance the fifty percent owner contribution portion of the costs of roadway improvements to be repaid by special assessments from the affected property owners, known as the 50% bonds; however, no Bonds have been issued as of January 25, 2021.

NOTE 10 – SUBSEQUENT EVENTS

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. As a result of worldwide reporting of COVID-19 infections, certain national, state, and local governmental authorities have issued stay-at-home orders, proclamations and/or directives aimed at minimizing the spread of COVID-19.

Additionally, more restrictive proclamations and/or directives may be issued in the future. As a result, certain internal operations, communications and administrative operations of the Town have been disrupted. In addition to implementing protective guidelines and protocols, the Town considered and implemented preventative and protection measures recommended by the Centers for Disease Control and Prevention (CDC) aimed at providing a safe environment for Town personnel during the course of the COVID-19 pandemic.

The ultimate impact of the COVID-19 pandemic on the Town's operations is unknown and will depend on future developments, which are highly uncertain and cannot be predicted with confidence, including the duration of the COVID-19 outbreak, new information which may emerge concerning the severity of the COVID-19 pandemic, and any additional preventative and protective actions that other governments or agencies may direct, which may result in an extended period of operational disruption. Any resulting financial impact cannot be reasonably estimated at this time but could be anticipated to have a material adverse impact on the Town's operations, financial position, and results of operations for fiscal year 2021.

NOTE 11 – NEW ACCOUNTING STANDARDS

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

In January 2017 the GASB issued Statement No. 84, *Fiduciary Activities*. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement is effective for the fiscal year ending September 30, 2021.

In May 2017 the GASB issued Statement No. 87, Leases. This Statement will increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting that is based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for the fiscal year ending September 30, 2022.

In March 2018 the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement will improve the including direct borrowings and direct placements. It will also clarify which liabilities governments should include when disclosing information related to debt. This Statement is effective for the fiscal year ending September 30, 2020.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended September 30, 2019

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Property taxes	$ 907,718	$ 907,718	$ 913,924	$ 6,206
Permits and franchise fees	378,780	378,780	360,423	(18,357)
Utility service taxes	415,794	415,794	474,036	58,242
Intergovernmental revenues	350,434	350,434	348,762	(1,672)
Charges for services	194,500	219,500	240,539	21,039
Fines and forfeitures	22,400	22,400	36,911	14,511
Miscellaneous revenue	8,426	8,426	95,088	86,662.00
Interest	1,200	1,200	56,366	55,166
Total revenues	2,279,252	2,304,252	2,526,049	221,797
Expenditures				
General government				
Town council	100,650	153,025	125,411	27,614
Town manager	540,059	674,559	729,245	(54,686)
Financial services	44,330	80,130	66,845	13,285
Legal services	120,000	168,000	167,597	403
Planning and zoning	205,924	247,824	208,773	39,051
Code enforcement	140,380	88,330	87,828	502
Other general government	166,730	209,280	207,030	2,250
Total general government	1,318,073	1,621,148	1,592,729	28,419
Public safety				
Police	624,000	622,412	622,412	
Physical environment				
Public works	20,000	100		100
Total expenditures	1,962,073	2,243,660	2,215,141	28,519
Excess (deficiency) of revenues over (under) expenditures	317,179	60,592	310,908	250,316
Other financing sources				
Transfers in		13,000		(13,000)
Transfer to fund balance	(317,179)	(73,592)		73,592
Total other financing sources	(317,179)	(60,592)		60,592
Net change in fund balance	$	$	310,908	$ 310,908
Fund balance, beginning of year			485,225	
Fund balance, end of year			$ 796,133	

TOWN OF LOXAHATCHEE GROVES
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Roads and Drainage Fund
For Year Ended September 30, 2019

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Maintenance assessments	$ 1,480,155	$ 1,480,155	$ 1,503,117	$ 22,962
Debt assessments	320,284	320,284	310,976	(9,308)
Miscellaneous revenue			22,262	22,262
Interest			13,973	13,973
Total revenues	1,800,439	1,800,439	1,850,328	49,889
Expenditures				
Current				
Physical environment	1,494,925	1,711,625	1,367,336	344,289
Debt service	305,514	305,514	317,031	(11,517)
Capital outlay			50,350	(50,350)
Total expenditures	1,800,439	2,017,139	1,734,717	282,422
Excess (deficiency) of revenues over (under) expenditures		(216,700)	115,611	332,311
Other financing sources				
Transfers in		200,000		(200,000)
Transfers out		(13,000)		13,000
Transfer from fund balance		29,700		(29,700)
Total other financing sources		216,700		(216,700)
Net change in fund balance	$	$	115,611	$ 115,611
Fund balance, beginning of year			712,700	
Fund balance, end of year			$ 828,311	

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Transportation Fund
For the Year Ended September 30, 2019

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Intergovernmental revenues	$ 413,662	$ 413,662	$ 441,393	$ 27,731
Total revenues	413,662	413,662	441,393	27,731
Expenditures				
Physical environment				
Roads and streets			56,927	(56,927)
Debt service				
Principal	283,662	283,662		283,662
Interest	130,000	130,000		130,000
Other debt service costs	200,000	200,000		200,000
Total expenditures	613,662	613,662	56,927	556,735
Excess (deficiency) of revenues over (under) expenditures	(200,000)	(200,000)	384,466	584,466
Other financing sources				
Debt proceeds	4,000,000	4,000,000		(4,000,000)
Transfers out	(3,800,000)	(4,000,000)		4,000,000
Appropriated fund balance		200,000		(200,000)
Total other financing sources	200,000	200,000		(200,000)
Net change in fund balance	$	$	384,466	$ 384,466
Fund balance, beginning of year			126,093	
Fund balance, end of year			$ 510,559	

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Required Supplementary Information (RSI)

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual

Local Option Sales Tax Fund

For Year Ended September 30, 2019

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Local option sales tax	$ 255,718	$ 255,718	$ 244,142	$ (11,576)
Total revenues	255,718	255,718	244,142	(11,576)
Expenditures				
Physical environment				
Roads and streets	255,718	255,718		255,718
Net change in fund balance	$	$	244,142	$ 244,142
Fund balance, beginning of year			380,366	
Fund balance, end of year			$ 624,508	

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Notes to the Required Supplementary Information (RSI)

September 30, 2019

Note 1 - Basis of Accounting

Budgetary comparison schedules are presented for the General, Local Option Sales Tax, and Transportation Funds, as required by generally accepted accounting principles. The budgetary process is described in Note 2 to the financial statements. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Note 2 - Stewardship, Compliance, and Accountability

Appropriations are legally controlled at the department level for the General Fund and at the fund level for the other funds. Expenditures may not legally exceed budgeted appropriations at that level. For the year ended September 30, 2019, the amounts below had expenditures that exceeded the legal level of control.

Town manager	$	54,686

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplemental Information
Schedule of Employer Contributions
Florida Retirement System - Pension Plan

Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Contractually required FRS contribution	$ 32,722	$ 34,576	$ 10,252	$ 7,440	$ 18,804
FRS contributions in relation to the contractually required contribution	(32,722)	(34,576)	(10,252)	(7,440)	(18,804)
FRS contribution deficiency (excess)	$	$	$	$	$
Town's covered payroll	$ 251,455	$ 226,503	$ 172,507	$ 101,638	$ 194,113
FRS contributions as a percentage of covered payroll	13.01%	15.27%	5.94%	7.32%	9.69%

The Loxahatchee Water Control District become a dependent special district of the Town effective June 26, 2018, however; to show budgetary compliance the entire fiscal

This schedule is intended to present data for 10 years. For years prior to 2015, data is unavailable. Additional years will be presented as they become available. The Loxahatchee Water Control District become a dependent special district of the Town effective June 26, 2018, fiscal year 2018 and earlier are for the District as the Town did not have any employees.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplemental Information
Schedule of Proportinate Share of Net Pension Liability
Florida Retirement System - Pension Plan

Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Proportion of the FRS net pension liability	0.135400%	0.001291%	0.001154%	0.000988%	0.000639%
Proportionate share of the FRS net pension liability	$ 174,891	$ 326,010	$ 341,211	$ 297,710	$ 220,163
Town's covered payroll	$ 248,765	$ 246,765	$ 172,507	$ 137,170	$ 126,272
Town's proportionate share of the FRS net pension liability as a percentage of covered payroll	70.30%	132.11%	197.80%	217.04%	174.36%
FRS Plan fiduciary net position as a percentage of the total pension liability	92.00%	84.88%	83.89%	84.26%	82.61%

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

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

This schedule is intended to present data for 10 years. For years prior to 2015, data is unavailable. Additional years will be presented as they become available. The Loxahatchee Water Control District become a dependent special district of the Town effective June 26, 2018, fiscal year 2018 and earlier are for the District as the Town did not have any employees.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.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplemental Information
Schedule of Employer Contributions
Florida Retirement System
Retiree Health Insurance Subsidy Program

Last Ten Fiscal Years

Retiree Health Insurance Subsidy Program	2015	2016	2017	2018	2019
Contractually required HIS contribution	$ 5,868	$ 34,576	$ 2,863	$ 4,666	$ 7,696
HIS contributions in relation to the contractually required contribution	(5,868)	(34,576)	(2,863)	(4,666)	(7,696)
HIS contribution deficiency (excess)	$	$	$	$	$
Town's covered payroll	$ 251,455	$ 226,503	$ 172,507	$ 254,024	$ 463,608
HIS contributions as a percentage of covered payroll	2.33%	15.27%	1.66%	1.84%	1.66%

This schedule is intended to present data for 10 years. For years prior to 2015, data is unavailable. Additional years will be presented as they become available. The Loxahatchee Water Control District become a dependent special district of the Town effective June 26, 2018, fiscal year 2018 and earlier are for the District as the Town did not have any employees.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplemental Information
Schedule of Proportinate Share of Net Pension Liability
Florida Retirement System
Retiree Health Insurance Subsidy Program

Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Proportion of the HIS net pension liability	0.001407%	0.001433%	0.001379%	0.001063%	0.000925%
Proportionate share of the HIS net pension liability	$ 143,455	$ 167,037	$ 147,409	$ 112,557	$ 103,460
Town's covered payroll	$ 248,765	$ 246,765	$ 172,507	$ 347,343	$ 305,943
Town's proportionate share of the HIS net pension liability as a percentage of it covered payroll	57.67%	67.69%	85.45%	32.41%	33.82%
HIS Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.97%	1.64%	2.15%	2.63%

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

Assumption Changes
The discount rate decreased from 4.29% in 2014 to 3.80% in 2015.
The discount rate decreased to 2.85% in 2016.
The discount rate increased to 3.58% in 2017.
The discount rate increased to 387% in 2018.

This schedule is intended to present data for 10 years. For years prior to 2015, data is unavailable. Additional years will be presented as they become available. The Loxahatchee Water Control District become a dependent special district of the Town effective June 26, 2018, fiscal year 2018 and earlier are for the District as the Town did not have any employees. 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.

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STATISTICAL SECTION

This part of the Town of Loxahatchee Groves' comprehensive annual financial report presents detailed unaudited information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the Town's overall financial health.

Contents	**Page**

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014
Governmental activities:					
Net investment in capital assets	$ 3,656	$ 7,600	$ 55,475	$ 1,538,853	$ 1,492,795
Restricted	449,365	620,295	642,359	896,886	1,076,147
Unrestricted	1,671,555	2,045,135	2,334,787	2,132,881	2,150,361
Total governmental activities net position	$ 2,124,576	$ 2,673,030	$ 3,032,621	$ 4,568,620	$ 4,719,303
Business-type activities					
Unrestricted	$	$ (4,102.00)	$ 31,689	$ 37,058	$ 38,959
Primary government:					
Net investment in capital assets	$ 3,656	$ 7,600	$ 55,475	$ 1,538,853	$ 1,492,795
Restricted	449,365	620,295	642,359	896,886	1,076,147
Unrestricted	1,671,555	2,041,033	2,366,476	2,169,939	2,189,320
Total primary government net position	$ 2,124,576	$ 2,668,928	$ 3,064,310	$ 4,605,678	$ 4,758,262

	2015	2016	2017	2018	2019
Governmental activities:					
Net investment in capital assets	$ 1,856,215	$ 3,165,292	$ 3,962,198	$ 4,652,258	$ 4,989,272
Restricted	1,266,673	1,035,067	1,163,010	1,973,806	2,481,866
Unrestricted	1,633,875	2,101,301	1,302,320	331,416	560,522
Total governmental activities net position	$ 4,756,763	$ 6,301,660	$ 6,427,528	$ 6,957,480	$ 8,031,660
Business-type activities					
Unrestricted	$ 29,594	$ 28,097	$ (20,435)	$ (8,655)	$ 83,372
Primary government:					
Net investment in capital assets	$ 1,856,215	$ 3,165,292	$ 3,962,198	$ 4,652,258	$ 4,989,272
Restricted	1,266,673	1,035,067	1,163,010	1,973,806	2,481,866
Unrestricted	1,663,469	2,129,398	1,281,885	322,761	643,894
Total primary government net position	$ 4,786,357	$ 6,329,757	$ 6,407,093	$ 6,948,825	$ 8,115,032

The Loxahatchee Groves Water Control District became a dependent special district on June 26, 2018, transferring in $1,269,175 of net position as of that date.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014
EXPENSES					
Governmental activities:					
General government	$ 451,305	$ 477,173	$ 580,508	$ 744,933	$ 675,546
Public safety	272,064	274,785	274,911	275,243	280,515
Physical environment	716,178	182,996	342,238	366,296	454,398
Interest expense					
Total governmental activities	1,439,547	934,954	1,197,657	1,386,472	1,410,459
Business-type activities:					
Sanitation	-	469,761	429,196	479,497	419,256
Total primary government expenses	1,439,547	1,404,715	1,626,853	1,865,969	1,829,715
PROGRAM REVENUES					
Governmental activities:					
Charges for services:					
General government	12,743	11,948	107,895	56,392	56,635
Public safety	-	-	-	-	-
Physical environment	445,368	-	-	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	453	49,813	1,600,044	40,000
Total governmental activities program revenues	458,111	12,401	157,708	1,656,436	96,635
Business-type activities:					
Charges for services-Sanitation	-	464,023	464,987	347,557	421,157
Operating grants and contributions	-	-	-	-	-
Total business-type program revenues	-	464,023	464,987	347,557	421,157
Total primary government program revenues	458,111	476,424	622,695	2,003,993	517,792
Net (expense) revenue					
Governmental activities	(981,436)	(922,553)	(1,039,949)	269,964	(1,313,824)
Business-type activities	-	(5,738)	35,791	(131,940)	1,901
Total primary government net (expenses) revenue	(981,436)	(928,291)	(1,004,158)	138,024	(1,311,923)
General revenues and Other Changes in Net Position:					
Governmental activities:					
Property taxes	321,912	263,170	214,645	210,005	208,173
Local option sales tax	-	-	-	-	-
Utility taxes	481,710	345,155	341,596	342,478	355,879
Franchise fees based on gross receipts	208,158	207,153	193,270	192,552	220,245
Unrestricted intergovernmental revenue	633,171	635,465	648,838	655,888	677,061
Interest and other	6,775	20,064	1,191	2,421	3,149
Transfers	-	-	-	(137,309)	-
Total governmental activities	1,651,726	1,471,007	1,399,540	1,266,035	1,464,507
Business-type activities:					
Interest and other	-	1,636	-	-	-
Transfers	-	-	-	137,309	-
Total business-type activities	-	1,636	-	137,309	-
Total primary government	1,651,726	1,472,643	1,399,540	1,403,344	1,464,507
Change in Net Position					
Governmental activities	670,290	548,454	359,591	1,535,999	150,683
Business-type activities	-	(4,102)	35,791	5,369	1,901
Total primary government	$ 670,290	$ 544,352	$ 395,382	$ 1,541,368	$ 152,584

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2015	2016	2017	2018	2019
$ 916,445	$ 914,583	$ 963,530	$ 1,042,085	$ 1,436,773
285,459	290,048	294,621	610,000	622,412
402,114	1,061,666	805,928	1,030,000	1,433,951
			9,272	33,024
1,604,018	2,266,297	2,064,079	2,691,357	3,526,160
440,786	435,614	553,265	814,671	550,288
2,044,804	2,701,911	2,617,344	3,506,028	4,076,448
132,333	204,519	110,820	104,397	160,658
-	-	-	-	-
-	-	-	-	1,543,093
-	-	-	45,178	-
-	1,997,697	260,404	-	22,262
132,333	2,202,216	371,224	149,575	1,726,013
431,421	339,620	357,835	364,869	642,315
-	-	54,351	51,582	
431,421	339,620	412,186	416,451	642,315
563,754	2,541,836	783,410	566,026	2,368,328
(1,471,685)	(64,081)	(1,692,855)	(2,541,782)	(1,800,147)
(9,365)	(95,994)	(141,079)	(398,220)	92,027
(1,481,050)	(160,075)	(1,833,934)	(2,940,002)	(1,708,120)
229,355	315,454	361,816	612,844	913,924
-	-	160,446	219,920	244,142
349,103	353,221	372,182	388,641	474,036
221,246	312,064	262,181	214,497	321,215
709,241	722,300	741,009	748,944	755,583
200	436	13,636	27,713	165,427
-	(94,497)	(92,547)	(410,000)	
1,509,145	1,608,978	1,818,723	1,802,559	2,874,327
-	-	-	-	-
-	94,497	92,547	410,000	-
-	94,497	92,547	410,000	-
1,509,145	1,703,475	1,911,270	2,212,559	2,874,327
37,460	1,544,897	125,868	(739,223)	1,074,180
(9,365)	(1,497)	(48,532)	11,780	92,027
$ 28,095	$ 1,543,400	$ 77,336	$ (727,443)	$ 1,166,207

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014
General Fund					
Nonspendable-prepaids	$ 28,437	$ 28,437	$ 22,899	$ 42,604	$ 47,425
Restricted for tree mitigation					
Assigned for capital projects		1,000,000			
Unassigned	1,643,118	1,016,698	1,311,888	690,277	882,923
Total general fund	$ 1,671,555	$ 2,045,135	$ 1,334,787	$ 732,881	$ 930,348
All other governmental funds					
Restricted for infrastructure	$ -	$ -	$ -	$ -	$ -
Restricted for transportation	449,365	620,295	642,359	896,886	1,076,147
Assigned for capital projects			1,000,000	1,400,000	1,220,013
Total all other governmental funds	$	$ 620,295	$ 1,642,359	$ 2,296,886	$ 2,296,160

	2015	2016	2017	2018	2019
General Fund					
Nonspendable-prepaids	$ 26,562	$ 28,293	$ 3,750	$ -	$ 82,256
Restricted for tree mitigation					75,635
Assigned for capital projects					
Unassigned	454,232	307,413	425,225	485,224	638,242
Total general fund	$ 480,794	$ 335,706	$ 428,975	$ 485,224	$ 796,133
All other governmental funds					
Nonspendable-prepaids	$ -	$ -	$ -	$ -	$ 50,000
Restricted for infrastructure	-	-	160,446	380,366	624,508
Restricted for transportation	1,266,673	1,035,067	1,002,564	886,474	1,007,764
Restricted for roads and drainage				608,773	670,368
Restricted for debt service				103,927	107,943
Assigned for capital projects	1,153,081	1,119,740	862,642	162,667	162,668
Total all other governmental funds	$ 2,419,754	$ 2,154,807	$ 2,025,652	$ 2,142,207	$ 2,623,251

The Loxahatchee Groves Water Control District became a dependent special district on June 26, 2018, transferring in $1,185,017 of restricted fund balance as of that date.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2010	2011	2012	2013	2014
REVENUES					
Property taxes	$ 321,912	$ 263,170	$ 214,645	$ 210,005	$ 208,173
Local option sales tax	-	-	-	-	-
Utility taxes	481,710	345,155	341,596	342,478	355,879
Franchise fees	208,158	207,153	193,270	192,552	220,245
Intergovernmental revenue	633,171	635,465	648,838	655,888	677,061
Charge for services	447,379	2,352	61,650	45,117	15,322
Licenses and permits	10,732	9,596	10,518	9,564	31,666
Fines and forfeitures	-	-	35,727	1,711	9,647
Contributions from private sources	-	-	49,813	-	40,000
Interest and other	6,775	20,064	1,191	2,421	3,149
Total revenues	2,109,837	1,482,955	1,557,248	1,459,736	1,561,142
EXPENDITURES					
Current:					
General government	449,861	480,664	578,987	744,225	675,104
Public safety	272,064	274,785	274,911	275,243	280,515
Physical environment	716,178	182,996	340,971	250,338	213,725
Capital outlay	-	-	50,663	0	195,057.00
Total expenditures	1,438,103	938,445	1,245,532	1,269,806	1,364,401
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	541,844	55,070
Transfers out	-	-	-	(679,153)	(55,070)
	-	-	-	(137,309)	-
Net change in fund balances	$ 671,734	$ 544,510	$ 311,716	$ 52,621	$ 196,741
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%

	2015	2016	2017	2018	2019
REVENUES					
Property taxes	$ 229,355	$ 315,454	$ 361,816	$ 612,844	$ 913,924
Local option sales tax	-	-	160,446	219,920	244,142
Utility taxes	349,103	353,221	372,182	388,641	474,036
Franchise fees	221,246	312,064	262,181	214,497	321,214
Intergovernmental revenue	709,241	722,300	741,009	748,944	790,155
Charge for services	105,179	158,546	64,727	43,258	240,539
Licenses and permits	20,140	34,622	23,524	51,897	39,209
Special assessments					1,814,093
Fines and forfeitures	7,014	11,351	22,569	9,242	36,911
Contributions	-	926,942	260,404	-	
Interest and other	200	436	4,686	27,713	187,689
Total revenues	1,641,478	2,834,936	2,273,544	2,316,956	5,061,912
EXPENDITURES					
Current:					
General government	909,330	900,292	948,468	1,027,261	1,576,510
Public safety	285,459	290,048	294,621	610,000	622,412
Physical environment	150,995	768,167	454,017	672,401	1,440,482
Capital outlay	621,654	1,191,967	519,777	322,842	313,525
Debt service:					
Principal				263,000	271,000
Interest				21,227	34,406
Other debt service costs				2,438	11,625
Total expenditures	1,967,438	3,150,474	2,216,883	2,919,169	4,269,960
OTHER FINANCING SOURCES (USES)					
Transfers in	40,000	378,638	0	1,086,898	
Transfers out	(40,000)	(473,135)	(92,547)	(1,496,898)	
	-	(94,497)	(92,547)	(410,000)	-
Net change in fund balances	$ (325,960)	$ (410,035)	$ (35,886)	$ (1,012,213)	$ 791,952
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	12.4%	8.7%

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
General Governmental Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	Ad-Valorem Taxes General Purpose	Local Option Sales Tax (2)	Utility Tax	Intergovernmental	Franchise Tax
2010	321,912	-	481,710	633,171	208,158
2011	263,170	-	345,155	635,465	207,153
2012	214,645	-	341,596	648,838	193,270
2013	210,005	-	342,478	655,888	192,552
2014	208,173	-	355,879	677,061	220,245
2015	229,355	-	349,103	709,241	221,246
2016	315,454	-	353,221	722,300	312,064
2017	361,816	160,446	372,182	741,009	262,181
2018	612,844	219,920	388,641	748,944	214,497
2019	913,924	244,142	474,036	790,155	321,214

(1) Starting in 2011 sanitation revenue is recorded in the Sanitation Fund.

(2) The tax was started in 2017 and it will last ten years with the proceeds restricted for Infrastructure expenditures

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Charges for Service (1)	License and Permits	Special Assessments	Fines and Forfeitures	Contributions	Interest/ Other	Total
444,379	10,732		-	-	6,775	2,106,837
2,352	9,596		-	-	20,064	1,482,955
61,650	10,518		35,727	49,813	1,191	1,557,248
45,117	9,564		1,711	-	2,421	1,459,736
31,666	15,322		9,647	40,000	3,149	1,561,142
105,179	20,140		7,014	-	200	1,641,478
158,546	34,622		11,351	926,942	436	2,834,936
64,727	23,524		22,569	260,404	4,686	2,273,544
43,258	51,897		9,242	-	27,713	2,316,956
240,539	39,209	1,814,093	36,911	-	187,689	5,061,912

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

	Real Property					
Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Gov't/Institutional Property	Personal Property	Net Assessed Value
2010	$ 146,181,111	$ 16,932,326	$ 54,450,995		$ 9,823,860	$ 227,388,292
2011	143,947,895	14,652,455	59,567,834		12,798,827	230,967,011
2012	140,860,901	13,939,039	61,640,848		12,048,183	228,488,971
2013	135,879,337	19,406,534	63,669,330		12,887,438	231,842,639
2014	115,303,596	15,012,230	57,596,934	1,343,527	8,583,515	197,839,802
2015	118,838,958	15,012,230	55,282,018	1,339,377	13,930,600	204,403,183
2016	161,229,749	21,299,409	63,489,636	1,308,383	15,502,799	262,829,976
2017	161,247,624	38,232,930	78,706,972	1,528,433	13,364,823	293,080,782
2018	160,049,414	37,400,435	78,664,760	2,360,928	13,380,833	291,856,370
2019	182,223,067	40,739,695	92,887,986	1,676,098	15,010,899	332,537,745

Note: Property in the Town is reassessed each year. State law requires the Property Appraiser to appraise property at 100% of market value. The Florida Constitution was amended, effective January 1, 1995, to limit annual increases in assessed value of property with homestead exemption to 3% per year or the amount of the Consumer Price Index, whichever is less. The increase is not automatic since no assessed value shall exceed market value. Tax rates are per $1,000 of assessed value.

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Total Direct Tax Rate	Estimated Actual Value	Net Assessed Value as a Percentage of Estimated Actual Value
1.4000	$ 459,295,516	49.51%
1.2000	327,489,734	70.53%
1.2000	313,377,456	72.91%
1.2000	308,896,937	75.06%
1.2000	374,606,234	52.81%
1.2000	361,603,906	56.53%
1.4718	320,014,496	82.13%
1.4718	356,117,093	82.30%
2.1500	373,032,241	78.24%
3.0000		#DIV/0!

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

		OVERLAPPING RATES			
Fiscal Year	Town Operating Millage	Palm Beach County School District	Palm Beach County General Government	Palm Beach County Debt Service	Palm Beach County Fire Rescue
2010	1.4000	7.9830	4.3440	0.2174	2.9500
2011	1.2000	8.1540	4.7500	0.2460	3.4581
2012	1.2000	8.1800	4.7815	0.2110	3.4581
2013	1.2000	7.7780	4.7815	0.2037	3.4581
2014	1.2000	7.5860	4.7815	0.1914	3.4581
2015	1.2000	7.5940	4.7815	0.1462	3.4581
2016	1.4718	7.5120	4.7815	0.1327	3.4581
2017	1.4718	7.0700	4.7815	0.1208	3.4581
2018	2.1500	6.5720	4.7815	0.1165	3.4581
2019	3.0000	7.1640	4.7815	0.0594	3.4581

Note: All millage rates are based on $1 for every $1,000 of assessed value.

Source: Town of Loxahatchee Groves Finance Department and Palm Beach Property Appraiser's Office.

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OVERLAPPING RATES					
Palm Beach County Health Care District	Palm Beach County Library System	South Florida Water Management District	Children's Services Council	Florida Inland Navigation District	Total Direct and Overlapping Rates
0.9975	0.5518	0.5346	0.6009	0.0345	19.6137
1.1451	0.6069	0.5346	0.6898	0.0345	20.8190
1.1451	0.6081	0.5346	0.7513	0.0345	20.9042
1.1250	0.6065	0.3739	0.7475	0.0345	20.3087
1.0800	0.6024	0.3523	0.7025	0.0345	19.9887
1.0800	0.5985	0.3842	0.6745	0.0345	19.9515
1.0426	0.5933	0.3551	0.6677	0.0320	20.0468
0.7808	0.5891	0.3100	0.6590	0.0320	19.2731
0.7261	0.5901	0.2936	0.6403	0.0320	19.3602
0.7261	0.5870	0.2795	0.6497	0.0320	20.7373

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Principal Property Taxpayers
Last year and nine years ago

2019				2010			
Taxpayer	Assessed Valuation	Rank	Percentage Total Assessed Valuation	Taxpayer	Assessed Valuation	Rank	Percentage Total Assessed Valuation
ATLANTIC LAND INVESTMENTS LLC			#DIV/0!				
GROVES MEDICAL PLAZA LLC			#DIV/0!	GROVES MEDICAL PLAZA LLC	13,199,999	7	5.79%
ZDARSKY CONSTANTIN			#DIV/0!	ZDARSKY CONSTANTIN	3,258,760	1	1.43%
FLORIDA POWER & LIGHT CO			#DIV/0!				0.00%
R BROKE NOW LLC			#DIV/0!	R BROKE NOW LLC	2,800,805	3	1.23%
PUBLIX SUPER MARKETS INC			#DIV/0!				
WPB DEVELOPMENT LLC			#DIV/0!				
YEES CORP			#DIV/0!	YEES CORP	2,859,843	2	1.25%
LANTANA HOLDINGS LLC			#DIV/0!				
EVERGLADES FARM EQUIP CO			#DIV/0!	EVERGLADES FARM EQUIP CO	1,997,435	4	0.88%
				SOUTHERN MANAGEMENT CORP	1,793,950	5	0.79%
				SUNSPORT GARDENS	1,390,479	6	0.61%
				ROYALS OK LUNCH INC	1,138,974	7	0.50%
				ACKERMAN LORI	1,132,494	8	0.50%
				JACA BUSINESS CORP	1,100,396	9	0.48%
	$ -		#DIV/0!		$ 14,214,376		6.24%

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TOWN OF LOXAHATCHEE GROVES, FLORIDA
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Taxes Levied for Fiscal Year	Collected Within the Fiscal Year of Levy: Amount	Collected Within the Fiscal Year of Levy: Percent of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percent of Levy
2010	$ 319,175	$ 307,800	96.44%	n/a	$ 307,800	96.44%
2011	263,434	261,597	99.30%	n/a	261,597	99.30%
2012	219,578	214,645	97.75%	n/a	214,645	97.75%
2013	215,284	210,006	97.55%	n/a	210,006	97.55%
2014	215,752	208,173	96.49%	n/a	208,173	96.49%
2015	235,147	229,355	97.54%	n/a	229,355	97.54%
2016	311,616	315,454	101.23%	n/a	315,454	101.23%
2017	374,285	361,093	96.48%	n/a	361,093	96.48%
2018	627,445	612,844	97.67%	n/a	612,844	97.67%
2019			#DIV/0!	n/a	0	#DIV/0!

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2010	3,200	n/a	n/a	12.4%
2011	3,091	n/a	n/a	10.2%
2012	3,173	n/a	n/a	9.2%
2013	3,262	n/a	n/a	7.1%
2014	3,183	n/a	n/a	6.0%
2015	3,180	n/a	n/a	5.3%
2016	3,271	n/a	n/a	4.8%
2017	3,342	n/a	n/a	4.20%
2018	3,384	n/a	n/a	3.50%
2019	3,593	n/a	n/a	3.20%

(1) Population estimate as published by the University of Florida, Bureau of Economic and Business Research.

(2) Personal income is the Palm Beach County per capita personal income applied to the Loxahatchee Groves population.

(3) Per Capita Personal Income is for Palm-Beach County from the U.S. Department of Commerce, Bureau of Economic Analysis. The most recent data are for fiscal 2005.

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(4) Florida Agency for Workplace Innovation, Labor Force Statistics, Labor Force Summary, Annual Average Employment for Palm-Beach County.

n/a Data not available.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Direct and Overlapping Governmental Activities Debt
Fiscal year ended September 30, 2019

Government Unit	Net Debt Outstanding	Estimated Percentage Applicable(1)	Amount Applicable to Town of Loxahatchee Groves
Debt repaid with property taxes:			
Palm Beach County School Board	$ 61,115,000	0.17%	$ 103,896
Palm Beach County	$ 1,440,722,000	0.17%	$ 2,449,227
Subtotal, overlapping debt	$ 1,501,837,000		$ 2,553,123
Other debt:			
Town of Loxahatchee Groves direct debt	$ 853,375	100.00%	$ 853,375
Total direct and overlapping debt	$ 1,502,690,375		$ 3,406,498

Sources: Data provided by the Palm Beach Country Finance Department and Palm Beach Country School Board

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town of Loxahatchee Groves. This process recognizes that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values by taking the value that is within the Town's boundaries and dividing it by the County's and School Boards total taxable assessed value. This approach was also used for the other debt.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Principal Employers - Palm Beach County
Last year and nine years ago
September 30, 2019

	2019			2010		
Employer	EMPLOYEES	RANK	Percentage of Total County Employment	EMPLOYEES	RANK	Percentage of Total County Employment
Palm Beach County School District	22,049	1	2.98%	21,718	1	3.53%
State Government	9,924	2	1.34%	7,433	3	1.21%
Federal Government	6,915	3	0.93%	6,423	4	1.04%
Tenet Healthcare Corp.	6,505	4	0.88%	5,127	5	0.83%
Palm Beach County Government	5,438	5	0.73%	11,381	2	1.85%
NextEra Energy (Florida Power & Light)	4,807	6	0.65%	3,658	7	0.59%
Hospital Corporation of America (HCA)	2,806	7	0.38%	4,150	6	0.67%
Boca Raton Regional Hospital	2,800	8	0.38%			
Florida Atlantic University	2,898	9	0.39%	2,776	8	0.45%
Veterans Health Administration	2,700	10	0.36%	2,205	10	0.36%
Bethesda Memorial Hospital				2,300	9	0.37%
	66,842		9.02%	67,171		10.90%

Source: Business Development Board of Palm Beach County

Note: The Town is not a significant area for employment but rather a residential community. Therefore, Palm Beach County statistics were used.

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TOWN OF LOXAHATCHEE GROVES, FLORIDA

Full-Time Equivalent Town Government Employees by Function

Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014
Legislative	(1)	(1)	(1)	(1)	(1)
Clerk	(1)	(1)	(1)	(1)	(1)
General government	(1)	(1)	(1)	(1)	(1)
Community Development	(1)	(1)	(1)	(1)	(1)
Public Works	(1)	(1)	(1)	(1)	(1)
Parks	(1)	(1)	(1)	(1)	(1)
Public Safety:					
Police	(2)	(2)	(2)	(2)	(2)

Function	2015	2016	2017	2018	2019
Legislative	(1)	(1)	(1)	(1)	
Clerk	(1)	(1)	(1)	(1)	
General government	(1)	(1)	(1)	(1)	
Community Development	(1)	(1)	(1)	(1)	
Public Works	(1)	(1)	(1)	4, (1)	
Parks	(1)	(1)	(1)	(1)	
Public Safety:					
Police	(2)	(2)	(2)	(2)	

(1) - Town Manager and Town Clerk as well as other managerial services are provided by a private management company.

(2) - Police services contracted through Palm Beach County .

Source: Town of Loxahatchee Groves Finance Department

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TOWN OF LOXAHATCHEE GROVES, FLORIDA

Operating Indicators by Function

Last Ten Fiscal Years (1)

Function/Program	2010	2011	2012	2013	2014
Public Safety					
Police:					
Number of emergency calls for service	(1)	(1)	(1)	(1)	(1)
Number of non-emergency calls for service	(1)	(1)	(1)	(1)	(1)
Number of arrests	(1)	(1)	(1)	(1)	(1)
Number of uniformed officers	(1)	(1)	(1)	(1)	(1)
	(1)	(1)	(1)	(1)	(1)
Building and Zoning:	(1)	(1)	(1)	(1)	(1)
Number of building permits issued	(1)	(1)	(1)	(1)	(1)
Number of certificates of use issued	(1)	(1)	(1)	(1)	(1)
Number of occupational licenses issued	(1)	(1)	(1)	(1)	(1)
Culture and Recreation					
Number of parks	(2)	(2)	(2)	(2)	(2)

Function/Program	2015	2016	2017	2018	2019
Public Safety					
Police:					
Number of emergency calls for service	(1)	(1)	(1)	(1)	(1)
Number of non-emergency calls for service	(1)	(1)	(1)	(1)	(1)
Number of arrests	(1)	(1)	(1)	(1)	(1)
Number of uniformed officers	(1)	(1)	(1)	(1)	(1)
	(1)	(1)	(1)	(1)	(1)
Building and Zoning:	(1)	(1)	(1)	(1)	(1)
Number of building permits issued	(1)	(1)	(1)	(1)	(1)
Number of certificates of use issued	(1)	(1)	(1)	(1)	(1)
Number of occupational licenses issued	(1)	(1)	(1)	(1)	(1)
Culture and Recreation					
Number of parks	(2)	(2)	(2)	(2)	(2)

(1) - The Town contracts with the County for these services.

(2)- The Town does not own any parks at this time.

Source: Town Clerk

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 Council
Town of Loxahatchee Groves, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government* Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements and have issued our report thereon dated January 25, 2021.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described below that we consider to be a material weakness.

Finding 2016-1 Updated Policies and Procedures Manual

Condition
On September 23, 2016, the Palm Beach County Office of Inspector General issued their report *2016-A-004 Town of Loxahatchee Groves Audit of Contracts, Vendors and Fixed Assets*. This report contained ten findings and twenty-two recommendations. Based on our audit procedures performed and reviewing the report's findings and recommendations the Town needs to revise its Policies and Procedures Manual. We also noted that existing policies were not always being followed or appropriately documented.

Criteria
Written procedures, instructions, and assignments of duties will prevent or reduce misunderstandings, errors, inefficiencies, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. A well-devised accounting manual can also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management.

Effect
In the current fiscal year we noted the following:

- Bank reconciliations were not always being timely prepared and reviewed.
- We noted that some purchases were made in excess of the approved purchase order.
- Payments and supporting back up documentation were not timely remitted to the Florida Retirement System.
- Not all capital expenditures were charged to capital outlay accounts. Construction work in progress schedules were not maintained by project.
- Year end reconciliations and adjusting/closing entries were not timely made.

Recommendation
We recommend the Town revise the Policies and Procedures Manual taking into consideration changes in the Town's operations since the last revision and present the newly revised manual to the Town Council for approval. We also recommend training and monitoring to ensure the policies and procedures are being followed.

Management's Response

Management is in process of updating all policies and procedures, financial and otherwise, particularly because we are in process of automating and integrating all systems to reduce risk, to enhance controls and to provide more timely and detailed reporting. For instance, we have integrated payroll processing, established online portals for applications and vendor billing, and implemented remote deposits. Working with our IT provider, we will continue to use technology to increase efficiency and effectiveness and to compensate for segregation of duties. With respect to the specific items noted, we have re-assigned staff duties, increased cross-training and engaged an outside accountant to review/perform reconciliations and adjusting/closing entries. We are also in process of developing standard checklists and other SOPs for all operations of the Town. In Public Works, we are creating a variety of logging and tracking systems including individual project files and schedules for capital assets and other maintenance activities.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Loxahatchee Groves, 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and is described below.

Finding: 2016-3 Annual Financial Report

Condition
We noted that the audit report and the Annual Financial Report filed with the Florida Department of Financial Services for the fiscal year ended September 30, 2019 was not filed timely.

Recommendation
We recommend that the Town review the financial reporting process and make any changes required to facilitate the timely preparation of financial reports.

Management Response
Management will work to provide timely preparation and review for the audited financial reports. Town staff has communicated with JLAC throughout the delinquent period. We are in process of the FY 2020 audit and anticipate no delays in filing.

Town of Loxahatchee Groves, Florida's Response to Findings

The Town of Loxahatchee Groves, Florida's response to the findings identified in our audit are described above. Town of Loxahatchee Groves, Florida's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

West Palm Beach, Florida
January 25, 2021

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

The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Loxahatchee Groves, Florida, as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated January 25, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 25, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Findings 2016-1 and 2016-3 were applicable in the prior two years.

Official Title and Legal Authority

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

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town of Loxahatchee Groves, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town of Loxahatchee Groves, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes, during the fiscal year ended September 30, 2019.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town of Loxahatchee Groves, Florida. It is management's responsibility to monitor the Town of Loxahatchee Groves, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the communicate any recommendations to improve financial management. In connection with our audit, we have the following recommendation.

Finding 2019-1: Expenditures in Excess of Appropriations

Condition
As indicated in Note 2 in Notes to the Financial Statements, the General Fund had one department with expenditures in excess of appropriations.
Criteria
Florida Statutes prohibit expenditures in excess of appropriations.
Effect
Noncompliance with budgetary requirements.
Recommendation
We recommend that management review monthly budget to actual comparisons and propose budget amendments as necessary.

Management Response
Town staff agrees with the auditor and utilizes the budget as a management tool reviewing actual expenditures against planned expenditures throughout the year. To that end, current management strives to limit budget amendments to year-end adjustments to the extent possible and as necessary.

The expenditures in excess of appropriation reported in Note 2 were in the Town Manager department and occurred as result of the settlement with the former management company. The settlement, which was disclosed as a contingency in the prior year financial statements, occurred subsequent to the sixty-day period in which year-end budget amendments were permitted for FY 2019.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes.

In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

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

Single Audits

The Town expended less than $750,000 of federal awards and less than $750,000 of state financial assistance for the fiscal year ended September 30, 2019 and was not required to have a federal single audit or a state single audit.

Town of Loxahatchee Groves, Florida's Response to Findings

The Town of Loxahatchee Groves, Florida's response to the finding identified in our audit are described above. Town of Loxahatchee Groves, Florida's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, the audit committee, Town Council, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

January 25, 2021
West Palm Beach, Florida

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

The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

We have examined the Town of Loxahatchee Groves, Florida's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management of the Town of Loxahatchee Groves, Florida is responsible for the Town of Loxahatchee Groves, Florida's compliance with the specified requirements. Our responsibility is to express an opinion on the Town of Loxahatchee Groves, Florida's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town of Loxahatchee Groves, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town of Loxahatchee Groves, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town of Loxahatchee Groves, Florida's compliance with the specified requirements.

In our opinion, the Town of Loxahatchee Groves, Florida complied, in all material respects, with Section 218.415, Florida Statutes for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, applicable management, and the Town Commission, and is not intended to be and should not be used by anyone other than these specified parties.

West Palm Beach, Florida
January 25, 2021