



Lake Park Town Commission, Florida

Regular Commission Meeting

Commission Chamber, Town Hall, 535 Park Avenue, Lake Park, FL 33403

January 15, 2025

Immediately Following the Special Call Community Redevelopment Agency Meeting

Roger Michaud	—	Mayor
Kimberly Glas Castro	—	Vice Mayor
Michael Hensley	—	Commissioner
Mary Beth Taylor	—	Commissioner
Judith Thomas	—	Commissioner
Richard J. Reade	—	Town Manager
Thomas J. Baird	—	Town Attorney
Vivian Mendez, MMC	—	Town Clerk

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person 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 record includes the testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate in the meeting should contract the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.

CIVILITY AND DECORUM

The Town of Lake Park is committed to civility and decorum to be applied and observed by its elected officials, advisory board members, employees and members of the public who attend Town meetings. The following rules are hereby established to govern the decorum to be observed by all persons attending public meetings of the Commission and its advisory boards:

- Those persons addressing the Commission or its advisory boards who wish to speak shall first be recognized by the presiding officer. No person shall interrupt a speaker once the speaker has been recognized by the presiding officer. Those persons addressing the Commission or its advisory boards shall be respectful and shall obey all directions from the presiding officer.
- Public comment shall be addressed to the Commission or its advisory board and not to the audience or to any individual member on the dais.
- Displays of disorderly conduct or personal derogatory or slanderous attacks of anyone in the assembly is discouraged. Any individual who does so may be removed from the meeting.
- Unauthorized remarks from the audience, stomping of feet, clapping, whistles, yells or any other type of demonstrations are discouraged.
- A member of the public who engages in debate with an individual member of the Commission or an advisory board is discouraged. Those individuals who do so may be removed from the meeting.
- All cell phones and/or other electronic devices shall be turned off or silenced prior to the start of the public meeting. An individual who fails to do so may be removed from the meeting.

CALL TO ORDER/ROLL CALL

PLEDGE OF ALLEGIANCE

SPECIAL PRESENTATION/REPORT:

1. Presentation by Palm Beach North Chamber of Commerce President and Chief Executive Officer Noel Martinez.
2. Presentation to Town Manager Richard Reade by Sparke2Ignite
3. Presentation of Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2023.

PUBLIC COMMENT:

This time is provided for addressing items that do not appear on the Agenda. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember comments are limited to a TOTAL of three minutes.

CONSENT AGENDA:

All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which event the item will be removed from the general order of business and considered in its normal sequence on the agenda. Any person wishing to speak on an agenda item is asked to complete a public comment card located on either side of the Chambers and given to the Town Clerk. Cards must be submitted before the item is discussed.

4. December 18, 2024 Regular Commission Meeting Minutes
5. Resolution 01-01-25 Authorizing the Mayor to Sign the 2025 Municipal Election Vote Processing Equipment Use and Election Services Agreement with the Palm Beach County Supervisor of Election for the Municipal Election Scheduled for March 11, 2025 and Selecting the County Canvassing Board to Canvass the Town's Ballots.
6. Resolution 02-01-25 Authorizing and Directing the Mayor to Extend the Non-Exclusive Franchise Agreement with Waste Management, Inc. for the Provision of Roll-Off Container Collection Service.
7. Resolution 03-01-25 Authorizing and Directing the Mayor to Enter into a Contract Agreement for the Replacement and Installation of a New Library Door with Automatic Operating System (RFQ 123-2024).

8. Resolution 04-01-25 Authorizing and Directing the Mayor to Execute a Special Category Grant Agreement Between the Town of Lake Park and the State of Florida, Department of State, Division of Historical Resources for the Lake Park Historic Evergreen House Preservation Improvements.

PUBLIC HEARING(S) - ORDINANCE ON FIRST READING: NONE

PUBLIC HEARING(S) - ORDINANCE ON SECOND READING: NONE

OLD BUSINESS:

9. Legislative Priority Discussion: Ovalabout At The Intersection Of 10th Street, Prosperity Farms Road, And Northern Drive
10. Gravel Driveways Discussion (Commissioner Taylor's Request).

NEW BUSINESS:

11. Guidance on the Selection of Nora Flooring Color for the Library.
12. Resolution 05-01-25 Authorizing and Directing The Mayor to Execute the Agreement between the Town of Lake Park and Bonner Mobile Bar Service for Sunset Celebration Beverage Service.

TOWN ATTORNEY, TOWN MANAGER, COMMISSIONER COMMENTS:

REQUEST FOR FUTURE AGENDA ITEMS:

ADJOURNMENT:

FUTURE MEETING DATE: Next Scheduled Regular Commission Meeting will be held on February 5, 2025.



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Agenda Item No.

Agenda Title: Presentation by the Palm Beach North Chamber of Commerce President and Chief Executive Officer Noel Martinez

[x] **SPECIAL PRESENTATION/REPORTS** [] **CONSENT AGENDA**
 [] **BOARD APPOINTMENT** [] **OLD BUSINESS**
 [] **PUBLIC HEARING ORDINANCE ON FIRST READING**
 [] **NEW BUSINESS**
 [] **OTHER:** _____

Approved by Town Manager **Bambi McKibbon-Turner** Date: _____
 Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake Park, ou=Assistant Town Manager/ Human Resources Director,
 email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 10:57:09 -05'00'

Name/Title: *Bambi McKibbon-Turner, Assistant Town Manager/Human Resources Director*

Originating Department: Interim Town Manager	Costs: \$ 0.00 Funding Source: Acct. # [] Finance _____	<u>Attachments:</u> Palm Beach North Chamber of Commerce Presentation in PDF Format
Advertised: Date: _____ Paper: _____ [x] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone <u>BMT</u> OR Not applicable in this case ____ Please initial one.

Summary Explanation/Background:

We have been advised by the Palm Beach North Chamber of Commerce of its new Business Resource Center where new businesses can find resources to assist with start-ups, networking and educational opportunities as well as assistance in the development of a business plan. The development of a business plan is a vital first step for a new business.

Palm Beach North Chamber of Commerce President and CEO Noel Martinez has been invited to give a presentation to the Commission, the purpose of which is three-fold:

- To provide an overview of the Palm Beach North Chamber of Commerce Business Resource Center and the important services that it provides
- To provide an overview of the Palm Beach North Chamber of Commerce Ribbon Cutting program
- To provide information regarding the important assistance that the Palm Beach North Chamber of Commerce provides through its Palm Beach North Education Foundation to the Lake Park Elementary School

Recommended Motion: There is no motion as this is a presentation only.

Lake Park Town Commission Meeting

January 15, 2025

Palm Beach North Chamber Updates

- NEW Local Business Resource Center
- Foundation Impact at Lake Park Elementary



Palm Beach North Local Business Resource Center



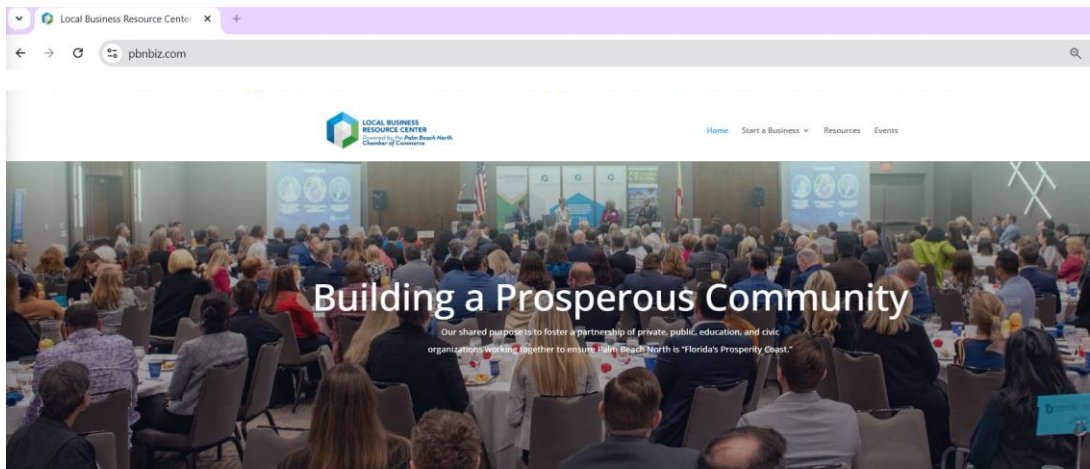
LOCAL BUSINESS RESOURCE CENTER

Powered by the **Palm Beach North
Chamber of Commerce**



PALM BEACH NORTH
CHAMBER OF COMMERCE

AWARD WINNING CHAMBER



About the Palm Beach North Chamber of Commerce Local Business Resource Center

The Palm Beach North Chamber of Commerce Local Business Resource Center serves as a centralized hub providing invaluable support and guidance to entrepreneurs and local business owners. Here you will find access to resources such as business startup information and networking & educational opportunities. By offering these resources under one roof, we aim to empower entrepreneurs with the knowledge, skills, and connections necessary to start, grow, and sustain their ventures successfully.

STARTING A BUSINESS

Smart entrepreneurs understand that not every idea is a winner for business. So, before you go all-in on your idea, do your homework, make a plan, and create a solid business strategy.

[LEARN MORE](#)

RESOURCES

Find additional local resources in Palm Beach North, from municipal support programs to other business development organizations.

[LEARN MORE](#)

NEW COMPLIANCE REQUIREMENT



Make sure to submit a Beneficial Ownership Information Report.
Visit [here](#) for more information.

EVENTS

Explore networking events and workshops tailored for local business owners, offering opportunities for growth and connections with industry experts in various fields.

[LEARN MORE](#)

NEW BUSINESS CHECKLIST

Item 1.



- Write Your Business Plan
- Create Your BLAIM Team
 - Banker, Lawyer, Accountant, Insurance Agent, and Mentor
- Determine Your Legal Structure
 - LLC, C Corporation, S Corporation, Sole Proprietorship, Nonprofit
- Register Your Business
 - Register with the State of Florida on [Sunbiz.org](#).
 - Register with your municipality or Palm Beach County.
- Obtain Necessary Tax Information
 - For Federal Identification Numbers (EINs), apply through the IRS.
 - For State Sales Tax and State Withholding Tax, visit the Florida Department of Revenue.
- Open a Business Bank Account and Identify Sources of Funding
 - Sources of funding can include commercial bank loans, grants, micro-loans, angel investors, venture capitalists, or friends & family.
- Consider Insurance Options
- Attend Networking Events and/or Join an Industry Association

FOR MORE INFORMATION

Interested in scheduling a ribbon cutting or expanding your network through opportunities with your local chamber? Contact us!

(561) 746 - 7111
info@pbnchamber.com
 5520 PGA Blvd., #200
 Palm Beach Gardens, FL 33418
www.pbnchamber.com



Scan the QR code below to visit the Local Business Resource Center powered by the Palm Beach North Chamber of Commerce. Here you will find access to resources such as business startup information and networking & educational opportunities.



Local Business Resource Center
www.pnbiz.com

Register Your Business

- [Town of Jupiter Inlet Colony](#)
- [Village of Tequesta](#)
- [City of Palm Beach Gardens](#)
- [City of Riviera Beach](#)
- [Village of North Palm Beach](#)
- [Town of Jupiter](#)

No business tax receipts required by the Town

- [Town of Juno Beach](#)
- [Town of Mangonia Park](#)
- [Town of Lake Park](#)
- [Town of Palm Beach Shores](#)
- [Palm Beach County](#)

Zoning and Land Use Information

- [Town of Jupiter Inlet Colony](#)
- [Village of Tequesta](#)
- [City of Palm Beach Gardens](#)
- [City of Riviera Beach](#)
- [Village of North Palm Beach](#)
- [Town of Jupiter](#)
- [Town of Juno Beach](#)
- [Town of Mangonia Park](#)
- [Town of Lake Park](#)
- [Town of Palm Beach Shores](#)

Business License/Fee Rate Structure

- [Town of Jupiter Inlet Colony](#)
None required by the Town
- [Village of Tequesta](#)
- [City of Palm Beach Gardens](#)
- [City of Riviera Beach](#)

- [Business Tax Receipt Fee Schedule](#)
- [Building Fee Schedule](#)

- [Village of North Palm Beach](#)
- [Town of Jupiter](#)
No business tax receipts required by the Town
- [Town of Juno Beach](#)
- [Town of Mangonia Park](#)
- [Town of Lake Park](#)
- [Town of Palm Beach Shores](#)
None required by the Town
- [Palm Beach County](#)

Palm Beach North Chamber Ribbon Cuttings

- Member and Non-Member options available
- Tiered & elevated packages available for additional promotion opportunities on Chamber and podcast platforms
 - Member: \$350/\$850
 - Non-Member: \$550
 - Elevated Promotion: \$5,500/\$7,500



Palm Beach North Education Foundation



Palm Beach North Education Foundation is committed to investing in the educational future of our youth through literacy programs, teacher externships & retention incentives, and leadership awards for post-secondary education. The Foundation is a private non-profit foundation, affiliated with the Palm Beach North Chamber of Commerce, and works specifically with schools and students in the Palm Beach North region.

Palm Beach North Education Foundation

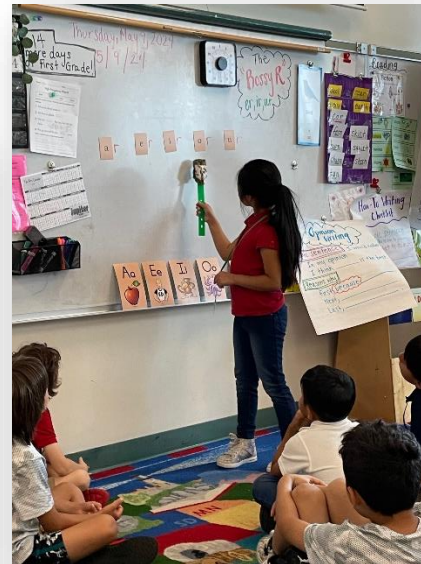
\$18K in funding for literacy intervention kits at Lake Park Elementary School!



PALM BEACH NORTH
CHAMBER OF COMMERCE

AWARD WINNING CHAMBER

Palm Beach North Education Foundation



Thank You!

Thank you for your ongoing
partnership with and support for our
efforts in the community!



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Originating Department: Communications and Grants

Agenda Title: Presentation To Town Manager Richard Reade By Spark2Ignite

Approved by Town Manager:

Bambi McKibbon-Turner

Digitally signed by Bambi McKibbon-Turner
DN: cn=Bambi McKibbon-Turner, o=Town of Lake
Park, ou=Assistant Town Manager/Human Resources
Director, email=bturner@lakeparkflorida.gov, c=US
Date: 2024.12.09 14:33:41 -05'00'

Cost of Item: \$0.00 **Funding Source:** _____

Account Number: _____ **Finance Signature:** _____

Advertised:

Date: N/A **Newspaper:** _____

Attachments: N/A

Please initial one:

MA

Yes I have notified everyone

Not applicable in this case

Summary Explanation/Background:

Dr. Alexandra Orellana, owner of Spark2Ignite, a Lake Park-based program for individuals with autism, will be present, along with some of the program's clients, to present Town Manager Richard Reade with a piece of art handmade by one of the clients welcoming him to the Town.

Recommended Motion: No motion is needed



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Originating Department: Town Commission

Agenda Title: Presentation of Annual Comprehensive Financial Report for Fiscal Year Ended 9/30/2023

Agenda Category (i.e., Consent, New Business, etc.): Special Presentation/Reports

Approved by Town Manager:

Bambi McKibbon-Turner

Date: Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake Park, ou=Assistant Town Manager/Human Resources Director, email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 16:44:27 -05'00'

Cost of Item: \$0.00 **Funding Source:** N/A

Account Number: N/A **Finance Signature:** _____

Advertised:

Date: Not required **Newspaper:** _____

Attachments: Annual Comprehensive Financial Report

Please initial one:

____ Yes I have notified everyone

X Not applicable in this case

Summary Explanation/Background:

Each year, the Town's independent auditors, Marcum LLP, report on the condition of the Town's finances and present the Annual Comprehensive Financial Report ("ACFR") for the past fiscal year. Mr. Moises Ariza, a partner with the firm will present the report for the year ended September 30, 2023.

Recommended Motion:

I move to accept the 2023 ACFR.

TOWN OF LAKE PARK, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Prepared by the Finance Department



TOWN OF LAKE PARK, FLORIDA

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TOWN OF LAKE PARK, FLORIDA

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TOWN OF LAKE PARK, FLORIDA

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INTRODUCTORY SECTION



Finance
Department

December 2, 2024
The Honorable Mayor,
Members of the Town Commission and Citizens
Town of Lake Park, Florida

The Annual Comprehensive Financial Report (ACFR) of the Town of Lake Park, Florida, (the "Town") for the fiscal year ended September 30, 2023, is hereby submitted. Florida law and the Rules of the Auditor General for the State of Florida require every municipality to complete a set of audited financial statements annually within nine (9) months of the close of the fiscal year. This report is published to fulfill that requirement for the year ended September 30, 2023.

This report consists of management's representation concerning the finances of the Town of Lake Park. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the Town of Lake Park has established a comprehensive internal control framework that is designed both to protect the Town assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town of Lake Park's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town of Lake Park's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town of Lake Park's financial statements have been audited by Marcum LLP, certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Lake Park for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in financial statements; assess the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Town of Lake Park's financial statements for the fiscal year ended September 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the Financial Section of this report on page 1.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction,

535 Park Avenue
Lake Park, FL 33403
Phone: (561) 881-3350
Fax: (561) 881-3358

www.lakeparkflorida.gov

overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE TOWN

Originally incorporated in 1923 as Kelsey City, the city was renamed in 1939 to the Town of Lake Park. The Town of Lake Park is a political subdivision of the State of Florida with a population of 8,980 residents (U.S. Census Bureau, 2022 estimate), ideally located in the southeastern part of the State on the Atlantic Intracoastal Waterway. The Town is primarily residential but has several types of light industry, commercial and retail businesses and shopping centers.

The Town of Lake Park operates under a commission-manager form of government. Policymaking and legislative authority are vested in a governing commission consisting of the Mayor, Vice-Mayor and three Commissioners. The governing body is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the Town Manager and Town Attorney. The Town Manager serves as the Chief Administrative Officer for the Town and is responsible for day-to-day operations, including the hiring, discipline, and firing of all Town employees.

In 2008, the Department of Justice of the United States filed a civil action against the Town alleging that the then current at-large method of electing the Commissioners for the Town, enhanced by the use of staggered terms and designated posts, resulted in black citizens of the Town having less opportunity than white citizens to participate in the political process and elect candidates of choice in violation of Section 2 of the Voting Rights Act of 1965. Subsequent to the end of Fiscal Year 2009, as a result of the Department of Justice Consent Decree with the Town, which requires that the Town change the manner in which candidates for Commission seats are elected by imposing a method known as "Limited Voting", an ordinance was adopted to amend the Charter to reflect this change. The seat of Mayor is elected in one election year and the four remaining commissioners are elected in the next election year, with no election occurring in the third year. The Mayor and Commission members are elected on a non-partisan basis. There are no term limits for elected officials.

The Town of Lake Park provides a full range of services, including building inspections, code enforcement, residential and commercial sanitation service, a public library, recreation and cultural events. Police and fire protection are contracted through Palm Beach County. Water and sewer service is provided through the Seacoast Utility Authority. The Town's financial statements also include the Lake Park Community Redevelopment Agency (CRA); a dependent special district established by the Town, under authority granted by Florida Statute 163, Section III.

The Town is financially accountable for the CRA which is included in the Town's financial statements as a blended component unit reported in a governmental (special revenue) fund, the CRA Fund. The Town is required by State law to adopt an annual budget for the general fund. The annual budget serves as the foundation for the Town's

financial planning and control. The budget is prepared by fund, function (e.g., public safety) and department (e.g., police). The Town Manager may transfer resources within a department or fund up to \$10,000. Budgetary transfers require the approval of the Town Commission for any of the following: transfers above \$10,000, transfers between funds, transfers from Unassigned Fund Balance, or transfers from the Town's Contingency Account.

LOCAL ECONOMY

The Town's economic growth, which had been stymied due to the national recession and collapse of the housing and real estate market, has been showing steady growth and is projected to have significant growth in the near future, especially in the CRA area. Property values increased dramatically throughout Palm Beach County and the Town of Lake Park between the years of 2002 through 2008. The taxable value of property within the Town decreased 6.3% in 2009, mainly due to the passage of Amendment One (Property Tax Reform), an additional 15.6% in 2010 due to the economic downturn, and values dropped an additional 18.3% in 2011, and 5.5% in 2012. The taxable value has recovered 3.90% in 2013, 7.1% in 2014, 9.1% in 2015, 10.1% in 2016, 8.6% in 2017, 6.14% in 2018, 8.6% in 2019, 7.3% in 2020, 5.79% in 2021, and 10.3% in 2022. In 2023, taxable values increased from prior year at an eleven year high of 11.3%. The relationship of commercial assessments compared to residential assessment has historically been around 50/50, but with the decline in the housing market, this relationship has shifted to approximately 53/47.

The Town is experiencing the buildout of some of the remaining vacant parcels but does not anticipate any significant changes in the type of development that will occur. It is anticipated that redevelopment and reuse of existing structures will eventually take place and that the Town will continue to diversify its tax base. The historical decline in both commercial and residential assessments appears to have been reversed.

The decrease in taxable values within the Town peaked at more than \$302 million, now stands at an increase and is expected to continue to increase over the next several years. A small increase in the millage was adopted for Fiscal Year 2013-2014 and the millage was held at the same rate for Fiscal Year's 2014-2015, 2015-2016, 2017- 2018, 2018-2019, 2019-2020, 2020-2021, and in 2021-2022. For fiscal year 2016 the Town adopted a MSTU for fire services during the year, thus the millage for the Fire Services was not included in the operating millage accounting for a decrease in revenue and expense of \$1,813,451. The operating millage rate was effectively held constant year-over-year through 2022-2023 at 5.3474 (8.8055 mills less the fire millage of 3.4581). In 2023-2024, the operating millage rate was reduced by 3.0% to 5.1870. While public safety is paramount to the citizens of the Town, the cost of police services represent 26.4% of the General Fund expenditures and essentially consume 72.6% of the ad valorem tax revenue. The operational cuts that were enacted across all departments, excluding public safety, to counter the loss of revenue will take years to reverse.

The Town continues to look for ways to provide essential services to the public in the most cost efficient, effective way without the health, safety and welfare of the community

being compromised. The use of one time sources of revenue for recurring expenditures is not an option given the modest level of reserves and the threat of hurricanes as annual possibility. Alternative sources of revenue and possibly increased fees will be explored for future budgets.

The Community Redevelopment Agency (CRA) purchased commercial property in 2008, located at 800 Park Avenue, which was refurbished and was used as an art studio and gallery for a period in 2010 and 2011. In 2012 the building was leased to The Artists of the Palm Beaches who are to provide free classes, have monthly exhibits, and use the building as the group's base of operations. Currently, the building is now operating as the Recreation Center for the Town of Lake Park. The building hosts various recreation programs including summer camp. Improvements have continued for the downtown alleyways; in 2012 completing the alleyway between 7th and 8th streets south of Park Avenue. There are several incentives included in the CRA Plan including façade improvement grants and limited business development loan programs that continue to be in place. These incentives may be utilized in the future to encourage development of the downtown business district located within the CRA boundaries.

ACCOUNTING AND BUDGETARY CONTROLS

The accounting and financial reporting of the Town's general government operations takes place in four broad categories: the General Fund, Special Revenue Funds, Debt Service Fund, and Insurance Internal Service Fund. The records and reports for these funds are maintained on the modified accrual basis, with revenue being recorded when measurable and available, and expenditures being recorded when the services or goods are received and the liabilities incurred. Accounting records for the Town's enterprise operations and pension trust funds are maintained on the accrual basis.

Management of the government is responsible for establishing and maintaining internal controls designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States (GAAP). The internal control is designed to provide reasonable, rather than absolute, assurance 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 evaluation of costs and benefits requires estimate and judgments by management.

As a recipient of federal, state and local awards, the Town is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

In addition, the government maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual budget approved by the government's governing body. Activities of the General Fund, Community Redevelopment Agency, Debt Service Fund and proprietary funds are

included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within the individual fund. The government also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

As demonstrated by the basic financial statements and schedules included in the financial section of the report, the government continues to meet its responsibility for sound financial management.

MAJOR INITIATIVES

The Lake Shore Drive improvement project was a major initiative for prior fiscal years, however during recent years, the Town has devoted a significant amount of time, energy and resources to the continuing growth and redevelopment of the Town. Some of the improvements embarked on, have been completed, or are in progress, include the use of the \$11,000,000 grant for water mitigation, the completion of the bioswale project on 2nd Street, refurbishment of Kelsey Park and tennis courts, refurbishment of the Ilex playground, completion of the Lake Park Drive playground, as well as numerous upgrades to historic Town Hall. Additional emphasis is being placed on the scheduling of community-wide special events and capital revitalization improvements, including sidewalks and pavement, and are being developed to improve the Town's function and aesthetics.

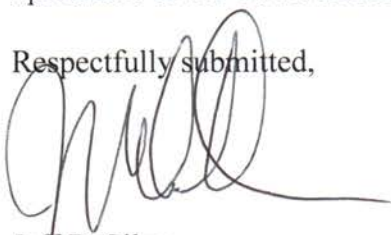
ACKNOWLEDGEMENTS

An annual comprehensive financial report of this type and depth, illustrating the results of operations of the entire Town and its various diversified funds and activities, could not have been prepared so completely without the dedication and efficiency of the Assistant Finance Director, along with the assistance of the entire Finance Department staff.

Their dedication and hard work is greatly appreciated. My appreciation is also extended to our independent auditors, Marcum LLP, for their cooperation and guidance.

Special appreciation is extended to the Mayor, Town Commission, Town Manager, and Department Heads for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

Respectfully submitted,



Jeff DaSilva
Finance Director

TOWN OF LAKE PARK FLORIDA

List of Principal Officials

September 30, 2023

Mayor

Roger Michaud

Vice Mayor

Kimberly Glas-Castro

Town Commission

Mary Beth Taylor

Michael Hensley

Judith Thomas

Interim Town Manager

Bambi McKibbon-Turner

Town Clerk

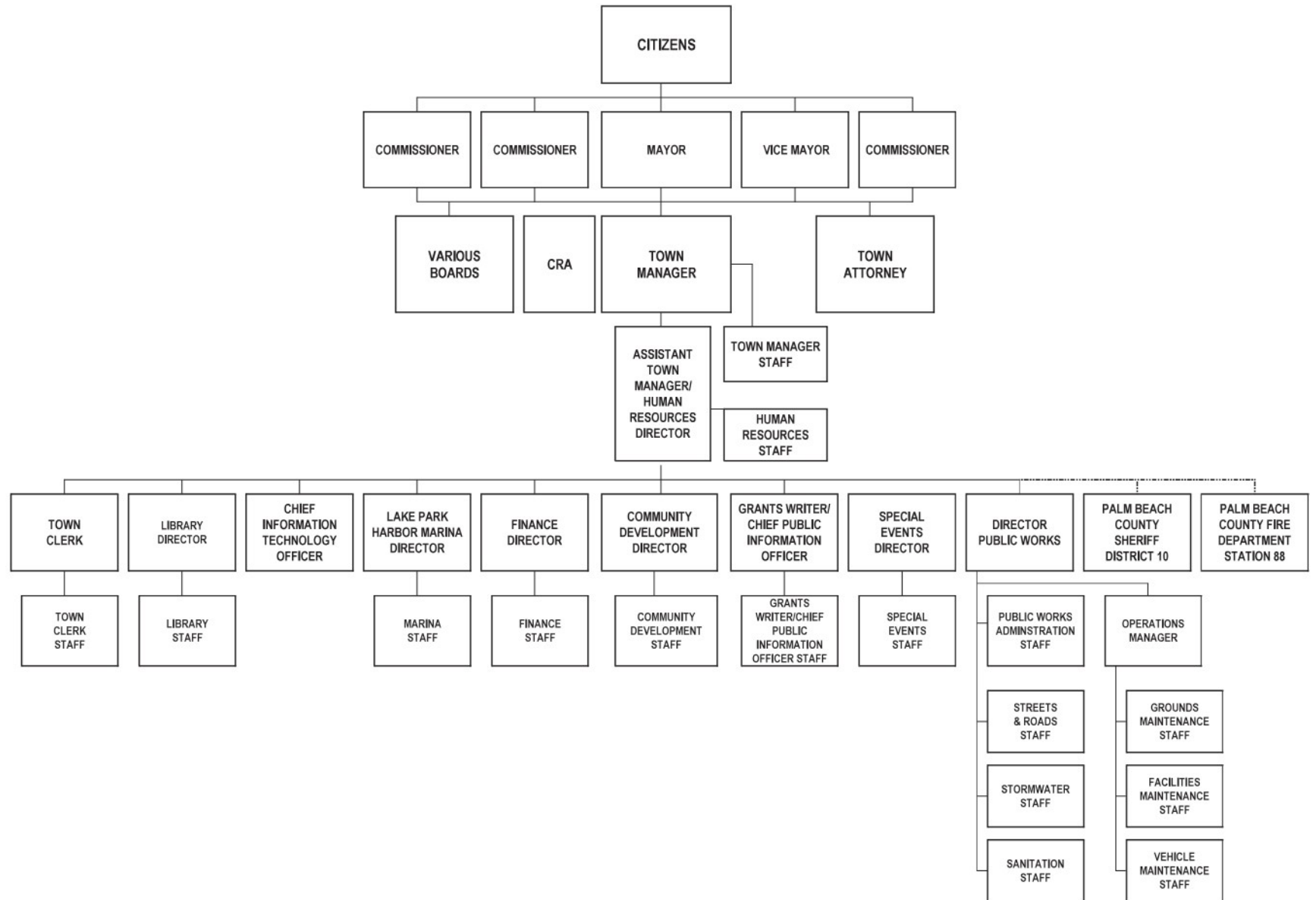
Vivian Mendez

Finance Director

Jeffrey DaSilva

Public Works Director
Community Development Director
Special Events Director
Harbor Marina Director
Human Resources Director
Information Technology Director

Jaime Morales
Nadia DiTomasso
Riunite Franks
Jason Tenney
Bambi McKibbon-Turner
Paul McGuinness



FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Town Commission
Town of Lake Park, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lake Park, Florida (the "Town"), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 15, the budgetary comparison schedules and the related note on pages 72 to 74, and the required supplementary information for the pensions and OPEB on pages 68 to 71, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining financial statements as listed in the table of contents, and the schedule of expenditures and federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2024, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Marcum LLP

West Palm Beach, FL
December 2, 2024

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(MD&A)**

MANAGEMENT’S DISCUSSION AND ANALYSIS**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

The Town of Lake Park, Florida (the “Town”) administration offers readers of the Town’s financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended September 30, 2023. Readers are encouraged to consider the information presented here in conjunction with additional information that has been furnished in the transmittal letter and the accompanying basic financial statements.

The information contained within this Management’s Discussion and Analysis (MD&A) is only a component of the entire financial statement report. Readers should take time to read and evaluate all sections of the report, including the Notes to the Financial Statements and the Required Supplementary Information that is provided in addition to this MD&A.

Financial Highlights***Government-Wide Financial Statements***

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows at September 30, 2023 by \$25,172,774. Of this amount, unrestricted net position is \$3,137,252.
- The total net position increased by \$1,820,290 of which an increase of \$2,539,229 was attributed to governmental activities and a decrease of \$718,939 was related to business-type activities. The change in net position of the business-type and governmental activities of the Town was primarily attributable to an increase of commercial and residential development, along with rising costs for the operation of sanitation services.

Fund Financial Statements

- As of the close of the 2023 Fiscal Year, the Town’s General Fund reported ending fund balance of \$6,523,587 an increase of \$984,525 from the prior year. Of the total fund balance, \$4,026,446 is assigned, restricted or non-spendable, while \$2,497,141 is unassigned and available for future uses by the Town Commission, an increase of \$1,537,791 in unassigned fund balance.
- At the end of the 2023 Fiscal Year, the unassigned fund balance for the General Fund represented just 22.3% of total General Fund expenditures or approximately 30 days of available funding.

MANAGEMENT’S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Using this Annual Report

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements that include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Town as a whole. (2) Fund financial statements tell how these services were financed in the short term, as well as what remains for future spending.

Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. (3) Notes to the basic financial statements expand upon information reported in the government-wide and governmental fund statements.

Reporting the Town as a Whole

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

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

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Reporting the Town's Most Significant Funds

Fund Financial Statements

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

- 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 basic governmental fund financial statements can be found on pages 16-27 of this report.
- Enterprise funds - The Town has three enterprise funds, Sanitation, Stormwater and Marina, which charge customers for the services they provide. 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. These funds are reported using the full accrual basis of accounting; revenues are recognized in the period earned and expenses are recognized in the period that liabilities are incurred. The basic proprietary fund financial statements can be found on pages 22-25 of this report.
- Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 26-27 of this report.

Notes to the 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 28-67 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information for pension benefits can be found on page 68-71 of this report.

The Town adopts annual appropriated budgets for the General Fund and CRA. Budgetary comparison schedules for the General Fund and CRA are included as Required Supplementary Information on pages 72-74 to demonstrate compliance with the budget.

The Town also adopts an annual budget for the Streets and Roads Fund and Insurance Fund. Budgetary comparison schedules for these funds are also included as Other Supplementary Information section of this report. The combining and individual fund statements and schedules are presented immediately following the required supplementary information on pages 75-76 of this report.

Government-Wide Financial Analysis***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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$17,725,405. Business-type activity assets exceeded liabilities and deferred inflows by \$7,447,369. The Town-wide total net position was \$25,172,774 at the close of the fiscal year ended September 30, 2023. The Statement of Net Position is on page 16 of this report.

The Town's net 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 \$18,492,351 or over 73% of total net position at September 30, 2023. Capital assets total \$24,459,520 at September 30, 2023, or 69% of all assets and deferred outflows, which total \$35,436,312. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position \$3,543,171 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$3,137,252 may be used to meet the government's ongoing obligations to citizens and creditors. The following table reflects the condensed Summary of Net Position for the current year as compared to the prior year.

TOWN OF LAKE PARK, FLORIDA

Item 3.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Lease obligation	\$ 13,072,305	\$ 12,647,778	\$ (2,155,373)	\$ (1,733,593)	\$ 10,916,932	\$ 10,914,185
Capital assets, net	10,536,410	9,569,092	13,923,110	13,507,997	24,459,520	23,077,089
Total Assets	23,608,715	22,216,870	11,767,737	11,774,404	35,376,452	33,991,274
Lease (right-of-use asset)						
Pension related items	59,860	139,503	--	--	59,860	139,503
Liabilities						
Current liabilities	2,280,239	3,362,562	637,901	125,773	2,918,140	3,488,335
Long-term liabilities	3,007,471	3,107,836	3,630,145	3,424,768	6,637,616	6,532,604
Total Liabilities	5,287,710	6,470,398	4,268,046	3,550,541	9,555,756	10,020,939
Deferred Inflows of Resources						
Leases	655,460	699,799	--	--	655,460	699,799
Deferred gain on bond refunding, net	--	--	52,322	57,555	52,322	57,555
	<u>655,460</u>	<u>699,799</u>	<u>52,322</u>	<u>57,555</u>	<u>707,782</u>	<u>757,354</u>
Net Position						
Net investment in capital assets	8,178,523	7,040,813	10,313,828	10,163,404	18,492,351	17,204,217
Restricted	3,543,171	3,485,741	--	--	3,543,171	3,485,741
Unrestricted	6,003,711	4,659,622	(2,866,459)	(1,997,096)	3,137,252	2,662,526
Total Net Position	\$ 17,725,405	\$ 15,186,176	\$ 7,447,369	\$ 8,166,308	\$ 25,172,774	\$ 23,352,484

Governmental Activities

Net position of the governmental activities of the Town have increased \$2,539,229 from 2022 due to increased tax and investment revenue offset by increased employee and public safety costs. Total assets and deferred outflows of governmental activities have increased by \$1,312,202 mainly due to vehicle fleet and road improvement additions and total liabilities and deferred inflows of resources have decreased by \$1,227,027 primarily from expending ARPA funds, thus reducing unearned revenues. Unrestricted net position increased by \$1,344,089.

Business-Type Activities

Net position for business-type activities have decreased \$718,939 from 2022 primarily due to reduced capital grant revenue offset by a reduction in Marina costs from a one-time payment for property purchase in 2022. Total assets decreased by \$6,667 while total liabilities and deferred inflows have increased by \$712,272. Unrestricted net position has decreased by \$869,363.

TOWN OF LAKE PARK, FLORIDA

Item 3.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

The following is a summary of the changes in net position for the years ended September 30, 2023 and 2022:

Summary of Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues						
Charges for services	\$ 2,951,913	\$ 4,192,676	\$ 4,798,473	\$ 4,767,148	\$ 7,750,386	\$ 8,959,824
Operating grants and contributions	1,560,624	2,306,282	--	139,437	1,560,624	2,445,719
Capital grants and Lease (right-of-use asset)	129,449	112,027	5,123	1,580,413	134,572	1,692,440
General revenues						
Taxes	8,906,775	7,478,218	--	--	8,906,775	7,478,218
Intergovernmental	1,418,852	1,877,912	--	--	1,418,852	1,877,912
Miscellaneous	200,907	--	22,309	--	223,216	--
Investment earnings	542,395	121,952	16,675	2,751	559,070	124,703
Gain on sale of equipment	--	--	56,543	6,477	56,543	6,477
Total Revenues	\$15,710,915	\$16,089,067	\$ 4,899,123	\$ 6,496,226	\$20,610,038	\$22,585,293
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Expenses						
General government	3,246,177	2,131,579	--	--	3,246,177	2,131,579
Public safety	4,636,567	5,529,482	--	--	4,636,567	5,529,482
Physical environment	789,540	567,812	--	--	789,540	567,812
Transportation	1,152,078	931,643	--	--	1,152,078	931,643
Culture and recreation	1,510,035	995,026	--	--	1,510,035	995,026
Lease (right-of-use asset)	1,488,811	1,411,479	--	--	1,488,811	1,411,479
Interest on long-term debt	114,884	100,106	--	--	114,884	100,106
Marina	--	--	2,265,025	4,975,478	2,265,025	4,975,478
Sanitation	--	--	2,746,651	1,979,857	2,746,651	1,979,857
Stormwater	--	--	839,980	643,893	839,980	643,893
Total Expenses	12,938,092	11,667,127	5,851,656	7,599,228	18,789,748	19,266,355
Transfers In/(Out)	(233,594)	(1,213,595)	233,594	1,213,595	--	--
Change in Net Position	2,539,229	3,208,345	(718,939)	110,593	1,820,290	3,318,938
Net Position - Beginning of Year	15,186,176	11,977,831	8,166,308	8,055,715	23,352,484	20,033,546
Net Position - End of Year	\$17,725,405	\$15,186,176	\$ 7,447,369	\$ 8,166,308	\$25,172,774	\$23,352,484

Overall total revenues are down by \$1,975,255. Program revenues decreased by \$3,652,401 and general revenues increased by \$1,677,146.

MANAGEMENT’S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Governmental Activities

Revenue collections of taxes including property taxes, franchise fees, utility services taxes, fuel taxes and communication services taxes have increased \$1,428,557. This is due in large part to an increase in property taxes caused by new development and an increase in the property values in 2023.

Business-Type Activities

Total revenues for business-type activities of the Town have decreased by \$1,597,103. This is primarily the result of a decrease in Storm water revenues due to completion of projects related to grant funding for Lake Shore Drive improvements in 2022.

Overall, net position increased \$1,820,290. The increase in net position is primarily related to the increase in property values.

Governmental Activities

Changes in the expenses for 2023 in Public Safety is attributable to a decrease in the Sheriff’s contract. The change in the General government is attributable to an average raise of just over 3% for all employees and filling vacant positions in several departments.

Business-Type Activities

The decreased expenses for the Marin Fund are directly related to a one-time \$2.4 million payment to Palm Beach County for a previous land purchase in 2022. The increase in the Sanitation Fund expenses is the result of increased contract expenses due to nonfunctioning vehicles.

Financial Analysis of the Governments’ Funds

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

Governmental Funds

The focus of the Town’s governmental fund financial statements 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, unrestricted fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

At September 30, 2023, the Town’s primary operating fund, the General Fund, reported ending fund balance of \$6,523,587 an increase of \$984,525 from the prior year. Of this amount, \$2,497,141 is considered unassigned fund balance and is available for spending at the Town’s discretion. However, it is recommended that these funds be maintained at this level in the event of an emergency such as a hurricane. However, \$478,442 is restricted for specific purposes such as the Community Improvement Beautification (CIB) Fund. The remainder of fund balance

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

\$3,353,381 is non-spendable to indicate that it is not available for new spending because it has already been committed (1) for inventories and prepaid expenses \$103,383 and (2) as advances to other funds, in particular to cover the cash deficit in the pooled cash of the Marina Fund \$3,250,000.

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 38.3 percent of total General Fund expenditures, while total fund balance represents 58.2 percent of that same amount. A sound financial management policy would dictate that the unrestricted, unassigned fund balance be maintained between 10-25% of total expenditures. To that end, the budget for Fiscal Year 2024 has been constructed to maintain fund balance at the end of the year, absent significant revenue shortfalls. The General Fund will see increased revenues over the next several budget cycles and is expected to receive repayments from the Marina Fund.

Enterprise Funds

The Town's enterprise funds are accounted for on an accrual basis and may be measured year-over-year by the Change in Net Position, a measure of the difference that the year made in the Total Assets less the Total Liabilities.

The Marina Fund had a decrease in Net Position of \$281,360 resulting from operating expenses, including depreciation, exceeding operating revenues, bringing the fund's Total Net Position to \$(1,256,504).

The Marina's change in net position is primarily due to depreciation. The Marina is currently being considered for redevelopment which will increase the Marina's revenue. The Marina Fund's deficit is being covered by the General Fund through a do-to/due-from accounting function.

The Sanitation Fund has a decrease in Net Position of \$750,150, bringing the fund's Total Net Position for the fund to \$355,137. The decrease in net position is a result outsourcing garbage disposal services due to nonfunctioning sanitation vehicles.

The Stormwater Fund had an increase in Net Position of \$312,571, bringing the fund's Total Net Position for the fund to \$8,236,674. This increase is largely due to significant capital improvements which will continue for the next several years.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

General Fund Budgetary Highlights

The annual General Fund budget is adopted after two public hearings and approval of the Town Commission. Any amendments that would exceed the original budget at the fund level or would require funds to be transferred from contingency would require a formal budget amendment requiring the adoption of a resolution by the Town Commission. The General Fund appropriation was increased from \$10,480,281 to \$11,552,824.

Capital Asset and Debt Administration

The Town's total investment in capital assets at September 30, 2023 was \$24,459,520 (net of accumulated depreciation). Capital assets include land, construction in progress, buildings, equipment and vehicles and infrastructure. The Town's net capital assets at September 30, 2023 and 2022 are summarized as follows:

**Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 2,767,746	\$ 2,767,746	\$ 2,492,332	\$ 2,492,332	\$ 5,260,078	\$ 5,260,078
Lease obligation	685,062	498,966	415,575	5,989,153	1,100,637	6,488,119
Buildings	1,535,865	1,713,355	--	--	1,535,865	1,713,355
Equipment and vehicles	1,858,363	1,933,037	1,967,854	1,222,855	3,826,217	3,155,892
Leases (Right-of-use asset)	328,247	--	--	--	328,247	3,155,892
Streets, roads, and sidewalks	8,388,925	2,656,654	9,047,349	3,803,657	17,436,274	6,460,311
Lease (right-of-use asset)						
Total Capital Assets, net	\$ 15,564,208	\$ 9,569,758	\$13,923,110	\$13,507,997	\$29,487,318	\$26,233,647

Capital projects during Fiscal Year 2023 included the following:

- Roadway Improvements
- Town Hall Improvements
- Purchase of new sanitation vehicle
- Replacement and upgrades of a stormwater systems

Additional information on the Town's capital assets can be found in Note 6 of the Notes to Financial Statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Long-Term Debt

The Town incurred new debt during fiscal year 2023 for the purchase of sanitation trucks. The debt position of the Town is summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Loans payable	\$ 769,721	\$1,105,682	\$3,436,439	\$3,165,472	\$4,206,160	\$4,271,154
Lease obligations	1,259,919	1,320,013	53,681	105,597	1,313,600	1,425,610
Other Post-Emp. Benefits	83,096	79,163	32,493	28,966	115,589	108,129
Net pension liability	245,780	333,034	--	--	245,780	333,034
Compensated absences	270,530	269,944	40,692	51,209	311,222	321,153
Lease (right-of-use asset)	378,425	--	--	--	378,425	--
Unamortized premium	--	--	66,840	73,524	66,840	73,524
Total	<u>\$3,007,471</u>	<u>\$3,107,836</u>	<u>\$3,630,145</u>	<u>\$3,424,768</u>	<u>\$6,637,616</u>	<u>\$6,532,604</u>

Additional information on the Town's debt can be found in Note 7 of the Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

For the fiscal year 2023-2024, the Town Commission adopted a General Fund budget of \$13,736,384, compared with the budget for the fiscal year 2022-2023 for \$11,552,824. The Town adopted a MSTU for fire services in 2015, thus the millage for the Fires Services is not included in the operating millage. The operating millage rate was reduced from 5.3474 to 5.1870 (8.6451 mills less fire millage of 3.34581).

The greatest impact on the General Fund expenditures is the contract with the Palm Beach County Sheriff for policing services, which represents 30% of the total and uses 73% of the Ad Valorem property tax revenue. In an effort to off-set some of the impact on the General Fund revenue constraints the Town continues to operate with many cuts implemented in prior years across all departments and must continue to limit capital and other projects.

Current general economic conditions are inflating the cost of goods and services as well as the Town's ability to attract and hire new employees. The recent inflationary pressure will require the Town to maintain fiscal controls on spending and project management. However, the Town will be able to engage in several large infrastructure expenditures due to the acquisition of several State and federal grants for various infrastructure improvements and the use of American Rescue Plan Act funds approved by the Federal Government.

TOWN OF LAKE PARK, FLORIDA

Item 3.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability. Questions concerning information provided in this report or requests for additional financial information should be directed to:

Finance Department
Town of Lake Park
535 Park Avenue
Lake Park, FL 33403
(561)881-3350

FINANCIAL STATEMENTS

TOWN OF LAKE PARK, FLORIDA

Item 3.

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 8,148,758	\$ 928,473	\$ 9,077,231
Accounts receivable, net	484,977	112,254	597,231
Due from other governments	265,517	9,386	274,903
Internal balances	3,276,792	(3,276,792)	--
Inventory	17,624	49,213	66,837
Prepaid items	205,268	22,093	227,361
Lease receivable	673,369	--	673,369
Capital assets			
Capital assets not being depreciated	3,452,808	2,907,907	6,360,715
Capital assets being depreciated/amortized, net	<u>7,083,602</u>	<u>11,015,203</u>	<u>18,098,805</u>
Total Assets	<u>23,608,715</u>	<u>11,767,737</u>	<u>35,376,452</u>
Deferred Outflows of Resources			
Pension related items	<u>59,860</u>	<u>--</u>	<u>59,860</u>
Liabilities			
Accounts payable	617,953	561,062	1,179,015
Accrued liabilities	93,410	42,026	135,436
Accrued interest payable	48,388	20,683	69,071
Unearned revenue	1,452,872	--	1,452,872
Deposits	67,616	14,130	81,746
Noncurrent liabilities			
Due within one year	312,217	529,514	841,731
Due in more than one year	<u>2,695,254</u>	<u>3,100,631</u>	<u>5,795,885</u>
Total liabilities	<u>5,287,710</u>	<u>4,268,046</u>	<u>9,555,756</u>
Deferred Inflows of Resources			
Leases	655,460	--	655,460
Deferred gain on bond refunding, net	<u>--</u>	<u>52,322</u>	<u>52,322</u>
Total Deferred Inflows of Resources	<u>655,460</u>	<u>52,322</u>	<u>707,782</u>
Net Position			
Net investment in capital assets	8,178,523	10,313,828	18,492,351
Restricted for:			
Debt service	170,086	--	170,086
Infrastructure	912,027	--	912,027
Capital projects	16,593	--	16,593
Public improvements	341,132	--	341,132
Economic environment	2,067,847	--	2,067,847
Other restrictions	35,486	--	35,486
Unrestricted	<u>6,003,711</u>	<u>(2,866,459)</u>	<u>3,137,252</u>
Total Net Position	<u>\$ 17,725,405</u>	<u>\$ 7,447,369</u>	<u>\$ 25,172,774</u>

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
General government	\$ 3,246,177	\$ 1,220,633	\$ 564,595	\$ --	\$ (1,460,949)	\$ --	\$ (1,460,949)
Public safety	4,636,567	1,504,556	975,642	--	(2,156,369)	--	(2,156,369)
Physical environment	789,540	205,949	3,606	--	(579,985)	--	(579,985)
Transportation	1,152,078	--	--	--	(1,152,078)	--	(1,152,078)
Culture and recreation	1,510,035	20,775	16,781	129,449	(1,343,030)	--	(1,343,030)
Economic environment	1,488,811	--	--	--	(1,488,811)	--	(1,488,811)
Interest on long-term debt	114,884	--	--	--	(114,884)	--	(114,884)
Total Governmental Activities	<u>12,938,092</u>	<u>2,951,913</u>	<u>1,560,624</u>	<u>129,449</u>	<u>(8,296,106)</u>	<u>--</u>	<u>(8,296,106)</u>
Business-Type Activities							
Marina	2,265,025	1,855,256	--	--	--	(409,769)	(409,769)
Sanitation	2,746,651	1,933,100	--	--	--	(813,551)	(813,551)
Stormwater	839,980	1,010,117	--	5,123	--	175,260	175,260
Total Business-Type Activities	<u>5,851,656</u>	<u>4,798,473</u>	<u>--</u>	<u>5,123</u>	<u>--</u>	<u>(1,048,060)</u>	<u>(1,048,060)</u>
Total	<u>\$ 18,789,748</u>	<u>\$ 7,750,386</u>	<u>\$ 1,560,624</u>	<u>\$ 134,572</u>	<u>(8,296,106)</u>	<u>(1,048,060)</u>	<u>(9,344,166)</u>
General Revenues							
Taxes							
Property taxes					5,324,494	--	5,324,494
Infrastructure surtax					883,943	--	883,943
Franchise fees					858,102	--	858,102
Utility service taxes					1,283,912	--	1,283,912
Local option gas taxes					268,030	--	268,030
Communication services taxes					288,294	--	288,294
Unrestricted intergovernmental shared revenues					1,418,852	--	1,418,852
Gain on sale of capital assets					--	56,543	56,543
Miscellaneous					200,907	22,309	223,216
Investment earnings - unrestricted					542,395	16,675	559,070
Transfers					<u>(233,594)</u>	<u>233,594</u>	<u>--</u>
Total General Revenues and Transfers					<u>10,835,335</u>	<u>329,121</u>	<u>11,164,456</u>
Change in Net Position					<u>2,539,229</u>	<u>(718,939)</u>	<u>1,820,290</u>
Net Position, Beginning					<u>15,186,176</u>	<u>8,166,308</u>	<u>23,352,484</u>
Net Position, Ending					<u>\$ 17,725,405</u>	<u>\$ 7,447,369</u>	<u>\$ 25,172,774</u>

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General	CRA Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 3,478,601	\$ 1,799,836	\$ 1,246,630	\$ 1,529,361	\$ 8,054,428
Accounts receivable, net	366,912	--	--	118,065	484,977
Leases receivable	673,369	--	--	--	673,369
Due from other governments	132,116	--	--	133,401	265,517
Due from other funds	221,597	317,379	--	--	538,976
Advances to other funds	3,250,000	--	--	--	3,250,000
Inventory	17,624	--	--	--	17,624
Prepays	85,757	4,622	--	500	90,879
Total Assets	<u>\$ 8,225,976</u>	<u>\$ 2,121,837</u>	<u>\$ 1,246,630</u>	<u>\$ 1,781,327</u>	<u>\$ 13,375,770</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 250,731	\$ 49,368	\$ --	\$ 317,854	\$ 617,953
Accrued liabilities	89,514	--	--	3,896	93,410
Unearned revenue	293,227	--	1,148,436	11,209	1,452,872
Due to other funds	317,379	--	--	76,743	394,122
Deposits	67,616	--	--	--	67,616
Total Liabilities	<u>1,018,467</u>	<u>49,368</u>	<u>1,148,436</u>	<u>409,702</u>	<u>2,625,973</u>
Deferred Inflows of Resources					
Leases	655,460	--	--	--	655,460
Unavailable revenue	28,462	--	--	--	28,462
	<u>683,922</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>683,922</u>
Fund Balances					
Nonspendable:					
Inventory	17,624	--	--	--	17,624
Prepays	85,757	4,622	--	500	90,879
Advances to other funds	3,250,000	--	--	--	3,250,000
Restricted for:					
Debt service	--	--	--	170,086	170,086
Infrastructure	--	--	--	912,027	912,027
Capital projects	--	--	--	16,593	16,593
Other restrictions	35,486	--	--	--	35,486
Enforcement of Florida Building Code	442,956	--	--	--	442,956
Public improvements	--	--	--	341,132	341,132
Economic environment	--	2,067,847	--	--	2,067,847
Assigned to:					
Subsequent years expenditures	194,623	--	--	--	194,623
Special revenue funds	--	--	98,194	--	98,194
Unassigned	2,497,141	--	--	(68,713)	2,428,428
Total Fund Balances	<u>6,523,587</u>	<u>2,072,469</u>	<u>98,194</u>	<u>1,371,625</u>	<u>10,065,875</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,225,976</u>	<u>\$ 2,121,837</u>	<u>\$ 1,246,630</u>	<u>\$ 1,781,327</u>	<u>\$ 13,375,770</u>

The accompanying notes are an integral part of these statements.

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2023

Fund Balances - Total Governmental Funds

\$ 10,065,875

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	\$ 24,751,880	
Less accumulated depreciation/amortization	<u>(14,215,470)</u>	10,536,410

Revenue is recognized when earned in the government-wide statements, regardless of when it is collected. Governmental funds report based on modified accrual, i.e., both measurable and available.

Current year revenues	28,462
-----------------------	--------

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds:

Accrued interest payable on long-term debt	(48,388)	
Compensated absences	(270,530)	
Total other post employment benefits liability	(83,096)	
Net pension liability	(245,780)	
Lease (right-of-use asset) acquired	(378,425)	
Lease obligations	(1,259,919)	
Loans payable	<u>(769,721)</u>	(3,055,859)

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	59,860
-----------------------------------	--------

Internal service funds are used by management to charge costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.

90,657

Net Position of Governmental Activities

\$ 17,725,405

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	General Fund	CRA Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 6,844,556	\$ --	\$ --	\$ 883,943	\$ 7,728,499
Licenses and permits	1,148,939	--	--	--	1,148,939
Intergovernmental	1,638,915	621,952	975,643	527,951	3,764,461
Charges for services	1,597,025	--	--	--	1,597,025
Fines and forfeitures	205,949	--	--	--	205,949
Miscellaneous	599,370	--	82,185	314,812	996,367
Total Revenues	<u>12,034,754</u>	<u>621,952</u>	<u>1,057,828</u>	<u>1,726,706</u>	<u>15,441,240</u>
Expenditures					
Current:					
General government	2,986,890	--	--	3,472	2,990,362
Public safety	4,636,023	--	--	--	4,636,023
Physical environment	788,559	--	--	--	788,559
Transportation	452,928	--	--	458,427	911,355
Culture and recreation	1,436,915	--	--	--	1,436,915
Economic environment	--	789,492	--	405,320	1,194,812
Capital outlay	393,897	10,420	--	866,936	1,271,253
Debt service:					
Principal	411,527	--	--	--	411,527
Interest charges	90,586	--	--	--	90,586
Grants and aid	--	293,999	--	--	293,999
Total Expenditures	<u>11,197,325</u>	<u>1,093,911</u>	<u>--</u>	<u>1,734,155</u>	<u>14,025,391</u>
Excell (Deficiency) of Revenues Over (Under) Expenditures	<u>837,429</u>	<u>(471,959)</u>	<u>1,057,828</u>	<u>(7,449)</u>	<u>1,415,849</u>
Other Financing Sources (Uses)					
Lease (right-of-use asset) acquired	393,897	--	--	--	393,897
Transfers in	915,938	1,162,739	--	--	2,078,677
Transfers out	(1,162,739)	(173,889)	(975,643)	--	(2,312,271)
Total Other Financing Sources (Uses)	<u>147,096</u>	<u>988,850</u>	<u>(975,643)</u>	<u>--</u>	<u>160,303</u>
Net Change in Fund Balances	<u>984,525</u>	<u>516,891</u>	<u>82,185</u>	<u>(7,449)</u>	<u>1,576,152</u>
Fund balances - Beginning	<u>5,539,062</u>	<u>1,555,578</u>	<u>16,009</u>	<u>1,379,074</u>	<u>8,489,723</u>
Fund balances - Ending	<u>\$ 6,523,587</u>	<u>\$ 2,072,469</u>	<u>\$ 98,194</u>	<u>\$ 1,371,625</u>	<u>\$ 10,065,875</u>

The accompanying notes are an integral part of these statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net Change in Fund Balances - Total Governmental Funds **\$ 1,576,152**

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 those assets is depreciated over their estimated useful lives

Expenditures for capital assets	\$ 1,677,336	
Less: current year depreciation and amortization	<u>(710,684)</u>	966,652

The repayment (issuance) of long-term debt consumes (provides) the current financial resources of governmental funds. However, these transactions do not have any effect on net position of the governmental activities.

Long term debt repayments and issuances:

Lease obligations	335,961	
Leases (Right-of-use assets) acquired	(393,897)	
Leases (Right-of-use assets) payments	15,472	
Loans payable	<u>60,094</u>	17,630

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 compensated absences	(586)	
Change in total other postemployment benefits liability	(3,933)	
Change in net pension liability and related deferred amounts	7,611	
Change in accrued interest	<u>(24,298)</u>	(21,206)

Internal service funds are used by management to charge costs of certain activities to individual funds. The net revenues of certain activities of the internal services funds are reported within governmental activities.

Change in Net Position of Governmental Activities **\$ 2,539,229**

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2023

	Marina Fund	Sanitation Fund	Stormwater Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Assets					
Current Assets					
Cash and cash equivalents	\$ --	\$ 39,690	\$ 888,783	\$ 928,473	\$ 94,330
Accounts receivable, net	11,359	100,895	--	112,254	--
Due from other governments	--	3,919	5,467	9,386	--
Prepaid items	19,093	2,000	1,000	22,093	114,389
Inventory	49,213	--	--	49,213	--
Total Current Assets	<u>79,665</u>	<u>146,504</u>	<u>895,250</u>	<u>1,121,419</u>	<u>208,719</u>
Noncurrent Assets					
Capital assets not being depreciated	2,428,175	64,157	415,575	2,907,907	--
Capital assets being depreciated/amortized, net	2,421,786	1,558,906	7,034,511	11,015,203	--
Total Noncurrent Assets	<u>4,849,961</u>	<u>1,623,063</u>	<u>7,450,086</u>	<u>13,923,110</u>	<u>--</u>
Total Assets	<u>4,929,626</u>	<u>1,769,567</u>	<u>8,345,336</u>	<u>15,044,529</u>	<u>208,719</u>
Liabilities					
Current Liabilities					
Accounts payable	63,348	465,668	32,046	561,062	--
Accrued liabilities	23,561	10,888	7,577	42,026	--
Due to other funds	59,248	85,606	--	144,854	--
Deposits payable - slip rentals	14,130	--	--	14,130	--
Accrued interest payable	--	20,075	608	20,683	--
Compensated absences payable, current	775	2,066	1,228	4,069	--
Bonds payable, current	259,682	212,082	53,681	525,445	--
Total Current Liabilities	<u>420,744</u>	<u>796,385</u>	<u>95,140</u>	<u>1,312,269</u>	<u>--</u>
Long-Term Liabilities					
Compensated absences payable	6,979	18,596	11,048	36,623	--
Total OPEB liability	10,778	13,241	8,474	32,493	--
Advance from other funds	3,250,000	--	--	3,250,000	--
Bonds payable, net	2,445,307	586,208	--	3,031,515	--
Total Long-Term Liabilities	<u>5,713,064</u>	<u>618,045</u>	<u>19,522</u>	<u>6,350,631</u>	<u>--</u>
Total Liabilities	<u>6,133,808</u>	<u>1,414,430</u>	<u>114,662</u>	<u>7,662,900</u>	<u>--</u>
Deferred Inflows of Resources					
Deferred gain on bond refunding, net	52,322	--	--	52,322	--
Net Position					
Net investment in capital assets	2,092,650	824,773	7,396,405	10,313,828	--
Unrestricted	(3,349,154)	(469,636)	834,269	(2,984,521)	208,719
Total Net Position	<u>\$ (1,256,504)</u>	<u>\$ 355,137</u>	<u>\$ 8,230,674</u>	<u>7,329,307</u>	<u>\$ 208,719</u>
Adjustment to reflect consolidation of internal service fund activities				118,062	
Net Position of Business-Type Activities				<u>\$ 7,447,369</u>	

The accompanying notes are an integral part of these statements.

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Marina Fund	Sanitation Fund	Stormwater Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Operating Revenue					
Charges for services	\$ 1,855,256	\$ 1,933,100	\$ 1,010,117	\$ 4,798,473	\$ 269,675
Miscellaneous	27	22,282	--	22,309	--
Total Operating Revenues	<u>1,855,283</u>	<u>1,955,382</u>	<u>1,010,117</u>	<u>4,820,782</u>	<u>269,675</u>
Operating Expenses					
Personal services	387,226	490,480	173,691	1,051,397	58,466
Operating expenses	1,254,997	2,010,490	401,821	3,667,308	211,208
Depreciation	537,585	201,916	264,468	1,003,969	--
Total Operating Expenses	<u>2,179,808</u>	<u>2,702,886</u>	<u>839,980</u>	<u>5,722,674</u>	<u>269,674</u>
Operating Income (Loss)	<u>(324,525)</u>	<u>(747,504)</u>	<u>170,137</u>	<u>(901,892)</u>	<u>1</u>
Nonoperating Revenues (Expenses)					
Interest revenue	--	16,012	663	16,675	--
Interest expense	(85,217)	(43,765)	--	(128,982)	--
Gain on sale of property and equipment	--	56,543	--	56,543	--
Total Nonoperating Revenues (Expenses)	<u>(85,217)</u>	<u>28,790</u>	<u>663</u>	<u>(55,764)</u>	<u>--</u>
Income (Loss) Before transfers and Contributions	<u>(409,742)</u>	<u>(718,714)</u>	<u>170,800</u>	<u>(957,656)</u>	<u>1</u>
Capital Contributions	<u>--</u>	<u>--</u>	<u>5,123</u>	<u>5,123</u>	<u>--</u>
Transfers					
Transfers in	138,382	--	136,648	275,030	--
Transfers out	(10,000)	(31,436)	--	(41,436)	--
Total Transfers	<u>128,382</u>	<u>(31,436)</u>	<u>136,648</u>	<u>233,594</u>	<u>--</u>
Change in Net Position	<u>(281,360)</u>	<u>(750,150)</u>	<u>312,571</u>	<u>(718,939)</u>	<u>1</u>
Net Position - Beginning	<u>(975,144)</u>	<u>1,105,287</u>	<u>7,918,103</u>	<u>8,048,246</u>	<u>208,718</u>
Net Position - Ending	<u>\$ (1,256,504)</u>	<u>\$ 355,137</u>	<u>\$ 8,230,674</u>	<u>\$ 7,329,307</u>	<u>\$ 208,719</u>

The accompanying notes are an integral part of these statements.

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Marina Fund	Sanitation Fund	Stormwater Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Cash Flows From Operating Activities					
Cash received from customers	\$ 1,854,493	\$ 1,926,762	\$ 1,328,375	\$ 5,109,630	\$ --
Cash paid to suppliers	(1,209,137)	(1,591,857)	(387,065)	(3,188,059)	(270,094)
Cash paid to employees	(376,308)	(497,981)	(168,480)	(1,042,769)	(58,466)
Payments to other funds	--	(25,862)	--	(25,862)	--
Payments from other funds	59,248	--	--	59,248	269,675
Net Cash Provided by (Used in) Operating Activities	<u>328,296</u>	<u>(188,938)</u>	<u>772,830</u>	<u>912,188</u>	<u>(58,885)</u>
Cash Flows From Noncapital Financing Activities					
Transfers in	138,382	--	136,648	275,030	--
Transfers (out)	(10,000)	(31,436)	--	(41,436)	--
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>128,382</u>	<u>(31,436)</u>	<u>136,648</u>	<u>233,594</u>	<u>--</u>
Cash Flows From Capital and Related Financing Activities					
Note payable proceeds	--	687,243	--	687,243	--
Capital contributions	--	--	5,123	5,123	--
Acquisition and construction of capital assets	(138,381)	(822,362)	(458,339)	(1,419,082)	--
Sale of capital assets	--	56,543	--	56,543	--
Interest paid on debt	(90,450)	(28,733)	(589)	(119,772)	--
Principal payments on debt	(254,132)	(168,828)	(51,916)	(474,876)	--
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(482,963)</u>	<u>(276,137)</u>	<u>(505,721)</u>	<u>(1,264,821)</u>	<u>--</u>
Cash Flows From Investing Activities					
Interest on investments	--	16,012	663	16,675	--
Net Cash Provided by (Used in) Investing Activities	<u>--</u>	<u>16,012</u>	<u>663</u>	<u>16,675</u>	<u>--</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(26,285)	(480,499)	404,420	(102,364)	(58,885)
Cash and Cash Equivalents at Beginning of Year	<u>26,797</u>	<u>520,189</u>	<u>484,363</u>	<u>1,031,349</u>	<u>153,215</u>
Cash and Cash Equivalents at End of Year	<u>\$ 512</u>	<u>\$ 39,690</u>	<u>\$ 888,783</u>	<u>\$ 928,985</u>	<u>\$ 94,330</u>

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Marina Fund	Sanitation Fund	Stormwater Fund	Total Enterprise Funds	Governmental Activities Internal Service Fund
Cash Flows From Operating Activities					
Operating income (loss)	\$ (324,525)	\$ (747,504)	\$ 170,137	\$ (901,892)	\$ 1
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	537,585	201,916	264,468	1,003,969	--
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	(790)	(28,620)	5,443	(23,967)	--
(Increase) decrease in due from other governments	--	--	312,815	312,815	--
(Increase) decrease in inventory	Lease Obligat	Lease Obligat	Lease Obligat	--	--
(Increase) decrease in prepaid expenses	182	(2,000)	(1,000)	(2,818)	(51,773)
Payments from(to) other funds	59,248	(25,862)	--	33,386	--
Increase (decrease) in accounts payable	45,678	420,633	15,756	482,067	(7,113)
Increase (decrease) in accrued liabilities	10,052	1,837	3,729	15,618	--
Increase (decrease) in compensated absences	(191)	(9,958)	(368)	(10,517)	--
Increase (decrease) in OPEB	1,057	620	1,850	3,527	--
Total Adjustments	<u>652,821</u>	<u>558,566</u>	<u>602,693</u>	<u>1,814,080</u>	<u>(58,886)</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 328,296</u>	<u>\$ (188,938)</u>	<u>\$ 772,830</u>	<u>\$ 912,188</u>	<u>\$ (58,885)</u>
Noncash Activities					
Amortization of Premium on Bonds	\$ (6,684)	\$ --	\$ --	\$ (6,684)	\$ --
Amortization of Refunding Gain on Bonds	\$ (5,233)	\$ --	\$ --	\$ (5,233)	\$ --

The accompanying notes are an integral part of these statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

**STATEMENT OF FIDUCIARY NET POSITION
RETIRED POLICE OFFICERS' PENSION TRUST FUND**

SEPTEMBER 30, 2023

Assets

Cash and cash equivalents	\$ 86,843
Investments	
Equity exchange traded funds	718,427
Fixed income exchange traded funds	130,376
Real estate exchange traded funds	51,885
Global fixed income mutual funds	<u>192,000</u>
Total Investments	1,179,531
Prepaid retirement benefits	<u>9,654</u>

Total Assets	<u>1,189,185</u>
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Net Position

Held in trust for pension benefits	<u><u>\$ 1,189,185</u></u>
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The accompanying notes are an integral part of these statements.

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
RETIRED POLICE OFFICERS PENSION TRUST FUND**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Additions**Contributions**

Employer	\$ 62,090
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Investment Income

Net appreciation in fair value of investments	110,596
Interest and dividends	<u>31,104</u>

Total Investment Income	141,700
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Less investment expenses	<u>(816)</u>
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Net Investment Income	<u>140,884</u>
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Total Additions	<u>202,974</u>
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Deductions

Retirement benefits	132,388
Administrative expenses	<u>33,813</u>

Total Deductions	<u>166,201</u>
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Change in Net Position	36,773
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Net Position Held in Trust for Pension Benefits

Net Position - Beginning	<u>1,152,412</u>
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Net Position - Ending	<u><u>\$ 1,189,185</u></u>
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The accompanying notes are an integral part of these statements.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Lake Park, Florida (the “Town”) was incorporated in 1923. The Town’s Charter was approved by the Laws of Florida, Chapter 61-2375. The Town is governed by an elected Mayor and Town Commission which appoints a Town Manager. The Town provides the following services: public safety, recreation, sanitation, streets and roads, planning and zoning, and general administrative services.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Town are described below:

FINANCIAL REPORTING ENTITY

Under governmental accounting and financial reporting standards, the Town’s reporting entity consists of the Town, organizations for which the Town is financially accountable, and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the Town’s financial statements to be misleading or incomplete. The Town is considered financially accountable if it appoints a voting majority of an organization’s governing body and is either able to impose its will on that organization, or has a financial benefit/burden relationship with the organization. The Town may also be financially accountable if an organization is fiscally dependent on the primary government and the two also have a financial benefit or burden relationship.

Component units are included in the reporting entity either as blended or as discretely presented. Blended component units, although legally separate entities, are, in substance, part of the Town’s operations. Accordingly, data from these component units are combined with data of the primary government. The Town has met the criteria as having the operational and financial responsibilities as noted above for the blended component unit listed below and this entity has been included in the Town’s financial reporting entity.

The Lake Park Community Redevelopment Agency (the “CRA”) is a dependent special district established by the Town of Lake Park, Florida, under authority granted by Florida Statute 163, Section III. The CRA is included in the Town’s financial reporting entity as a blended component unit reported as a governmental (special revenue) fund, the Community Redevelopment Fund. The CRA is a legally separate entity and the governing body of the CRA consists of the Town Commission plus two other members appointed by the Town Commission and the Town handles the management and administration of the CRA’s financial matters. Separate financial statements for the CRA are prepared.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements with the exception of interfund services provided and used which are not eliminated.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements. All remaining nonmajor governmental funds are aggregated and reported as nonmajor governmental funds.

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*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees and other taxes, licenses, rent, 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. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. 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 primary operating fund and is used to account for all financial resources applicable to the general operations of the Town except those required to be accounted for in another fund.

The CRA fund is a special revenue fund and is used to account for all financial resources applicable to the promotion of the physical and economic development of certain areas in the Town of Lake Park and is funded from incremental tax revenues within the designated CRA area.

The ARPA Grant Fund is a special revenue fund used to account for the grant revenues received.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

The Town reports the following major proprietary funds:

The *Marina Fund* accounts for the operations of the Town’s municipal marina, which are financed primarily by user charges.

The *Sanitation Fund* accounts for the operations of the Town’s garbage and trash collection services, which are financed primarily by user charges.

The *Stormwater Utility Fund* is used to account for the charges and related expenses for the Town’s stormwater drainage system.

The Town reports the following non-major funds:

The *Special Revenue* fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Town has three non-major special revenue funds: the Streets and Roads Fund, Public Improvement Fund and Special Projects Fund.

This *Debt Service Fund* is used to account for resources accumulated and payments made for principal and interest of the Town’s general obligation bonds which are payable from ad valorem taxes.

The *Public Improvement Fund* is a special revenue fund used to account for revenues received restricted for public improvements.

The *Special Projects Fund* is a special revenue fund used to account for construction and renovation projects.

The *Capital Projects Bond Fund* is used to account for construction and renovation projects funded with debt proceeds.

Internal service funds account for operations that provide services to other departments on a cost reimbursement basis. The Insurance Fund accounts for the Town's general liability and workers’ compensation insurance plans.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government; pension trust funds are held under the terms of a formal trust agreement. The fiduciary fund of the Town includes:

Retired Police Officers' Pension Fund

This fund was established in 2004 to receive and invest Town contributions in a defined benefit pension plan and to disburse these monies to Police retirees in accordance with the Pension Plan Ordinance.

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

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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 marina and sanitation enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds 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.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION

Deposits and Investments

The Town’s cash represents cash deposits. The Town’s investment in Florida PRIME (external investment pool) is recorded at amortized cost. All other investments are reported at fair value.

The nature of investments of the Town are governed by the provisions of Florida Statutes Section 218.415 Under this statute, authorized investments are limited, unless otherwise authorized by law or resolution/ordinance.

Investments in the Retired Police Officers’ Pension Fund is governed by its respective investment policy and Florida Statutes Section 112.661.

Accounts Receivable

Accounts receivable represent amounts due from local businesses for franchise taxes, utility taxes, delinquent property taxes and other charges in the General Fund, and solid waste disposal fees and marina slip rentals in the Enterprise Funds. The Town does not require collateral for accounts receivable. Accounts receivable are net of allowances for uncollectible accounts determined based on the age of the individual receivable, with age categories ranging from 30 days past due to several years past due. Generally, the allowance includes accounts over 90 days past due. Accounts receivables are written off on an individual basis in the year the Town deems them uncollectible.

Lease Receivables

The Town’s lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

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/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “advance to/advance from other funds”.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)***Interfund Transactions (continued)***

Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

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

Inventories

Inventories are valued at cost determined on a first-in, first-out basis. Inventories in the General Fund consist of expendable supplies held for consumption. Inventories in the Marina Fund consist of goods for sale to the public. The initial cost is recorded as an asset at the time the individual inventory items are purchased and are charged against operations in the period when used.

Prepaid Items/Expenses

Prepays represent goods and services which are paid for in one period, but benefit a future period. Prepays are recorded as an expenditure/expense in the fund level and government-wide financial statements in the period benefited. Prepays for governmental fund types are reported as an asset of the fund with a corresponding amount recorded as non-spendable fund balance.

Capital Assets

Capital assets, which include property, plant, infrastructure, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost of \$5,000 or more and an estimated life in excess of one year. In accordance with GASB Statement No. 34, the Town has elected not to record infrastructure assets purchased prior to October 1, 2003 in the accompanying financial statements.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized as assets in the government-wide statement of net position. General capital assets are carried at historical cost. Where cost cannot be determined from the available records, estimated historical cost has been used to record the estimated value of the assets.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)***Capital Assets (continued)***

Assets acquired by gifts or bequests are recorded at their fair value at the date of acquisition.

Capital assets of the enterprise funds are capitalized in the fund. The valuation basis for enterprise fund capital assets is the same as those used for general capital assets. Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Buildings and infrastructure	20-50 years
Building improvements	7-50 years
Equipment and vehicles	5-15 years
Docks and channels	20 years
Leases (right-to-use assets)	Through lease maturity

Deferred Outflows and Inflows of Resources

The statement of net position includes a separate section for deferred outflows of resources. This represents the consumption of net assets applicable to future periods and will not be recognized as expenditures until the future period to which it applies. Currently, the Town has deferred outflows related to pensions.

The statement of net position also includes a separate section, listed below total liabilities, for deferred inflows of resources. This represents the acquisition of net assets applicable to future periods and will not be recognized as revenue until the future period to which it applies. The Town also has lease related deferred inflows, which are discussed in Note 7 and deferred gain on bond refunding.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)**Leases (Right-to-use Assets)*

The leases (right-to-use assets) are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The leases (right-to-use assets) are amortized on a straight-line basis over the life of the related lease.

Compensated Absences

Unused compensated absences are payable upon separation from service. Vacation is accrued as a liability when the employee earns benefits. This means that the employee has rendered services that give rise to a vacation liability and it is probable that the Town will compensate the employee in some manner, e.g., in cash or paid time-off, now or upon termination or retirement. The Town uses the vesting method in accruing sick leave liability. Under the vesting method, the liability for vacation leave is accrued for employees who are eligible to receive termination payments upon separation. The Town's policy is to allow employees to accumulate vacation leave to a maximum of 480 hours. At the time of retirement or termination all vacation leave up to a maximum of 240 hours is payable at 100% to the employee. Except for liabilities incurred by employment terminations, such benefits are paid only when taken.

Compensated absences are accrued when incurred in the government-wide and proprietary financial statements. Benefits that were earned but not used during the current year were accrued at employees' pay rates in effect at September 30, 2023. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements. For the governmental funds, compensated absences are liquidated by the General Fund.

The amount attributable to the business-type activities is charged to expense with a corresponding liability established in the government-wide financial statements as well as the Enterprise Fund.

Unearned Revenue

The Town reports unearned revenue on its statements of net position and governmental funds balance sheet. Unearned revenue arises when resources are obtained prior to revenue recognition. In subsequent periods, when revenue recognition criteria are met the unearned revenue is removed and revenue is recognized.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)***Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Unamortized bond premiums are presented as an addition to bonds payable.

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

Net Position

Net position of the government-wide and proprietary funds is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets is that portion of net position that relates to the Town's capital assets reduced by accumulated depreciation, deferred outflows or inflows related to debt, retainage payable and by any outstanding debt incurred to acquire, construct or improve those assets, excluding unspent proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of either of the other two components.

Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)***Fund Balance Flow Assumptions***

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

The Town's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The Town reports the following classifications:

Non-spendable fund balance. Non-spendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance. Restricted fund balances are amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for the specific purposes pursuant to constraints imposed by a formal action of the government's highest level of decision-making authority. The Town Commission is the highest level of decision-making authority for the government that can, by adoption of a resolution or an ordinance (equally binding), commit fund balance. Once adopted, the limitation remains in place until the Town Commission removes or revises the limitation by taking the same type of action (the adoption of another resolution or ordinance). This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)***Fund Balance Policies (Continued)***

Assigned fund balance. This classification reflects the amounts constrained by the Town's "intent" to be used for specific purposes, but are neither restricted nor committed. The Town's policy is that the Town Commission and the Mayor have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of assets and deferred outflows of resources, liabilities and deferred inflows of resources, disclosures of contingent liabilities, revenues and expenditures/expenses reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

New Accounting Pronouncements Adopted

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. This Statement was implemented by the Town for the fiscal year ended September 30, 2023; however, there was no impact to the Town.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, addresses issues related to public-private and public-public partnerships (PPP) and provides guidance for accounting and financial reporting for availability payment arrangements (APA). The Statement provides specific guidance on the accounting and financial reporting for PPP and APA transactions. This Statement was implemented by the Town for the fiscal year ended September 30, 2023; however, there was no impact to the Town.

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION (CONTINUED)

New Accounting Pronouncements Adopted (continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. This Statement was implemented by the Town for the fiscal year ended September 30, 2023; however, there was no impact to the Town.

GASB Statement No. 99, *Omnibus 2022*, addresses certain practice issues identified during implementation and application of certain GASB Statements, including, but not limited to, 1) classification and reporting of derivative instruments within GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*; 2) clarification of provisions in GASB Statement No. 87, *Leases*; 3) clarification of provisions in GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and 4) clarification of provisions in GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement was implemented by the Town for the fiscal year ended September 30, 2023.

NOTE 2 – PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and the County Tax Collector. All property is reassessed according to its fair market value on January 1 of each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment rolls meet all of the appropriate requirements of State law. The laws of the State regulating tax assessment are also designed to ensure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to 10 mills for operating purposes. The tax rate for the Palm Beach County Fire/Rescue Municipal Service Taxing Unit (MSTU) is included in the 10 mills and was 3.4581.

The tax levy of the Town is established by the Town Commission prior to October 1 of each year during the budget process. The Palm Beach County Property Appraiser incorporates the Town's millage into the total tax levy, which includes the County, County School Board, and special district tax requirements. The millage rate assessed by the Town for the year ended September 30, 2023, was 5.3474 (\$5.3474 for each \$1,000 of assessed valuation).

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 2 – *PROPERTY TAXES (CONTINUED)*

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

After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. The certificate holder may make application for a tax deed on any unredeemed tax certificate after a period of two years. The County holds unsold certificates. Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations. At September 30, 2023, unpaid delinquent taxes are not material and have not been recorded by the Town.

NOTE 3 – *DEPOSITS AND INVESTMENTS*

DEPOSITS

In addition to insurance provided by the Federal Depository Insurance Corporation (“FDIC”), all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or another banking institution eligible collateral. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Accordingly, all amounts reported as cash deposits including certificate of deposits, are insured or collateralized.

The Town maintains a pooled account for cash and cash equivalents that is available for use by all funds. Each fund’s portion of the pooled account is displayed on the financial statements as “Pooled cash and cash equivalents”. Interest income from pooled checking accounts is allocated back to the General Fund. Investment income from the pooled SBA accounts is allocated to the funds based on each fund’s relative equity in the pool.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS

The Florida State Board of Administration (“SBA”) Pool, hereinafter referred to as “Florida PRIME”, is not a registrant with the Securities and Exchange Commission (“SEC”); however, its board has adopted operating procedures consistent with the requirements for a 2a-7 fund. In accordance with these requirements, the method used to determine the participants’ shares sold and redeemed is the amortized cost method. Amortized cost includes accrued income and is a method of calculating an investment’s value by adjusting its acquisition cost for the amortization of discount or premium over the period from purchase to maturity.

The SBA is governed by Chapter 19-7 of the Florida Administrative Code and Chapters 218 and 215 of the Florida Statutes. These rules provide guidance and establish the general operating procedures for the administration of the SBA. Additionally, the Office of the Auditor General of the State of Florida performs the operational audit of the activities and investment of the SBA. The SBA accounts are not subject to custodial credit risk as these investments are not evidenced by securities that exist in physical or bank entry form.

In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town’s investment in the Florida PRIME meets the definition of a qualifying investment pool that measures, for financial reporting purposes, all of its investments at amortized cost and should disclose the presence of any limitations or restrictions on withdrawals. As of September 30, 2023, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value. The Town, therefore, has no investments reported at fair value. The investment in the Florida PRIME is not insured by FDIC or any other governmental agency. At September 30, 2023, the Town’s investment in the Florida PRIME was \$8,002,472. Florida PRIME is presented as a cash equivalent.

Interest Rate Risk

The Town has an investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates. To mitigate risk, the Town primarily invests in investments with maturities of twelve months or less.

The dollar weighted average days to maturity (“WAM”) of Florida PRIME at September 30, 2023, is 35 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (“WAL”) of Florida PRIME at September 30, 2023, is 75 days.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Credit Risk

The Town has an investment policy that limits investments to the highest ratings by a nationally recognized statistical rating organization (“NRSRO”) (Standard and Poor’s and Moody’s investment services). In order to mitigate credit risk, the Town does limit investments to the highest ratings by a NRSRO. Florida PRIME is rated AAAm by Standard and Poor’s.

Concentration of Credit Risk

The Town diversifies its portfolio in such a way to control the risk of loss resulting from concentration of assets to a specific maturity, instrument, issue, dealer, or bank though which these securities are bought and sold. The Town only invests in Florida PRIME at September 30, 2023.

NOTE 4 – NOTES RECEIVABLES AND GRANT COMMITMENTS

The CRA has a program to give grants and low interest loans for business development and facade improvements. The loans bear interest at 2% and are payable monthly for terms of five to ten years. The grants are to be repaid if the business is sold within five years and one fifth of the grant is forgiven each year. Both the loans and grants are secured by a lien on the improvements and/or the property of the business. There are no loans outstanding at September 30, 2023.

In fiscal year 2023, a grant for \$1,000,000 payable over five years was awarded with \$200,000 being paid and a balance of \$800,000.

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 5 –RECEIVABLES

Accounts receivables as of September 30, 2023, were as follows:

	Public				
	General	Improvement	Marina	Sanitation	Total
	Fund	Fund	Fund	Fund	
Accounts receivable	\$ 367,711	\$ 118,065	\$ 11,359	\$ 116,133	\$ 613,268
Less: Allowance for uncollectible accounts	<u>(799)</u>	<u>--</u>	<u>--</u>	<u>(15,238)</u>	<u>(16,037)</u>
Total Accounts Receivable, Net	<u>\$ 366,912</u>	<u>\$ 118,065</u>	<u>\$ 11,359</u>	<u>\$ 100,895</u>	<u>\$ 597,231</u>

LEASES RECEIVABLE

Effective October 1, 2021, the Town implemented GASB No. 87, *Leases*, which required the Town to recognize a lease receivable and a deferred inflow of resources. The Town, as lessor, has ground leases for a communication tower (cell phone tower) and a parking lot. As of September 30, 2023, the remaining lease terms under these agreements, including options to extend, ranged from six to fifteen years. An initial lease receivable was recorded in the amount of \$752,914. As of September 30, 2023, the value of the lease receivable is \$673,369. The value of the deferred inflow of resources as of September 30, 2023, was \$655,460, and the Town recognized lease revenue of \$26,430 and interest income of \$27,992 during the fiscal year. The following schedule represents the future principal and interest revenue to be received:

Fiscal Year Ending	Principal		Interest		Total
September 30					
2024	\$ 28,831	\$	26,935	\$	55,766
2025	31,372		25,781		57,153
2026	34,053		24,527		58,580
2027	36,884		23,165		60,049
2028	39,874		21,690		61,564
2029-2033	209,609		84,253		293,862
2034-2038	<u>292,746</u>		<u>36,810</u>		<u>329,556</u>
Total	<u>\$ 673,369</u>	<u>\$</u>	<u>243,161</u>	<u>\$</u>	<u>916,530</u>

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 6 – CAPITAL ASSETS

Capital Assets activity for the year ended September 30, 2023, was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated/amortized				
Land	\$ 2,767,746	\$ --	\$ --	\$ 2,767,746
Construction in progress	498,966	575,977	(389,881)	685,062
Total Capital Assets Not Being Depreciated/Amortized	3,266,712	575,977	(389,881)	3,452,808
Capital assets being depreciated/amortized				
Buildings	7,972,225	--	--	7,972,225
Improvements	7,684,452	901,140	--	8,585,592
Leases (Right-of-use asset)	--	393,897	--	393,897
Machinery and equipment	4,151,155	196,203	--	4,347,358
Total Capital Assets Being Depreciated/Amortized	19,807,832	1,491,240	--	21,299,072
Less accumulated depreciation/amortization for				
Buildings	(6,258,870)	(177,490)	--	(6,436,360)
Improvements	Lease Obligati	(196,667)	--	(196,667)
Leases (Right-of-use asset)	--	(65,650)	--	(65,650)
Machinery and equipment	(2,218,118)	(270,877)	--	(2,488,995)
Total Accumulated Depreciation/Amortization	(8,476,988)	(710,684)	--	(9,187,672)
Total Capital Assets Being Depreciated/Amortized, net	11,330,844	780,556	--	12,111,400
Governmental Activities				
Capital Assets, Net	\$ 14,597,556	\$ 1,356,533	\$ (389,881)	\$ 15,564,208

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 6 – CAPITAL ASSETS (CONTINUED)

The capital asset activity of business-type activities for the fiscal year ended September 30, 2023, was as follows:

Business-Type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated/amortized				
Land	\$ 2,492,332	\$ --	\$ --	\$ 2,492,332
Construction in progress	5,989,153	229,531	(5,803,109)	415,575
Total Capital Assets Not Being Depreciated	<u>8,481,485</u>	<u>229,531</u>	<u>(5,803,109)</u>	<u>2,907,907</u>
Capital assets being depreciated				
Improvements	12,585,053	5,922,866	--	18,507,919
Machinery and equipment	3,828,927	1,069,794	--	4,898,721
Total Capital Assets Being Depreciated	<u>16,413,980</u>	<u>6,992,660</u>	<u>--</u>	<u>23,406,640</u>
Less accumulated depreciation for				
Improvements	(8,781,396)	(679,174)	--	(9,460,570)
Machinery and equipment	(2,606,072)	(324,795)	--	(2,930,867)
Total Accumulated Depreciation	<u>(11,387,468)</u>	<u>(1,003,969)</u>	<u>--</u>	<u>(12,391,437)</u>
Total Capital Assets Being Depreciated/Amortized, net	<u>5,026,512</u>	<u>5,988,691</u>	<u>--</u>	<u>11,015,203</u>
Business-Type Activities				
Capital Assets, Net	<u>\$ 13,507,997</u>	<u>\$ 6,218,222</u>	<u>\$ (5,803,109)</u>	<u>\$ 13,923,110</u>

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

Governmental activities

General government	\$ 395,316
Physical environment	981
Public safety	544
Transportation	240,723
Culture and recreation	73,120

Total Depreciation/Amortization Expense Governmental Activities \$ 710,684

Business-Type activities

Marina fund	\$ 537,585
Sanitation fund	201,916
Stormwater fund	264,468

Total Depreciation Expense Business-Type Activities \$ 1,003,969

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities of the Town for governmental activities for the fiscal year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Notes payable	\$ 1,105,682	\$ --	\$ (335,961)	\$ 769,721	\$ 143,346
Lease obligations	1,320,013	--	(60,094)	1,259,919	63,331
Net pension liability (see note 11)	333,034	140,309	(227,563)	245,780	--
Total OPEB liability (see note 12)	79,163	8,292	(4,359)	83,096	--
Leases (Right-of-use asset)	--	393,897	(15,472)	378,425	78,487
Compensated absences payable	269,944	284,694	(284,108)	270,530	27,053
Total	<u>\$ 3,107,836</u>	<u>\$ 827,192</u>	<u>\$ (927,557)</u>	<u>\$ 3,007,471</u>	<u>\$ 312,217</u>

Compensated absences, Net pension liability and Total OPEB liability for governmental activities are generally liquidated by the General Fund. The government portion of these liabilities are reflected in the Statement of Net Position.

The following is a summary of changes in long-term liabilities of the Town for business-type activities for the fiscal year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities					
Notes payable	\$ 600,472	\$ 687,243	\$ (216,276)	\$ 1,071,439	\$ 261,764
Lease obligations	105,597	--	(51,916)	53,681	53,681
Revenue bonds	2,565,000	--	(200,000)	2,365,000	210,000
Unamortized premium	73,524	--	(6,684)	66,840	--
Total OPEB liability (see note 12)	28,966	7,435	(3,908)	32,493	--
Compensated absences payable	51,209	52,494	(63,011)	40,692	4,069
Total	<u>\$ 3,424,768</u>	<u>\$ 747,172</u>	<u>\$ (541,795)</u>	<u>\$ 3,630,145</u>	<u>\$ 529,514</u>

PLEDGED REVENUES

The Revenues Bonds Series 2016 and the Promissory Notes Series 2008A, 2008B and 2009 are all secured by the non-ad valorem revenues of the Town. The pledged revenues for the fiscal year ended September 30, 2023 were \$7,419,802 and the related debt service was \$713,045. Total principal and interest to maturity to be paid from pledged revenues is \$3,969,096.

NOTES TO FINANCIAL STATEMENTS**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)***PROMISSORY NOTE, SERIES 2008A (NOTES PAYABLE)***

On August 28, 2008, the Town executed a tax-exempt note in the principal amount of \$4,928,350 with the Bank of America. Loan proceeds are restricted to finance the settlement of the pension obligation to the Town of Lake Park Firefighters' Pension and for the construction of improvements in the marina. In addition, \$2,420,000 of the governmental loan proceeds were transferred to the CRA as a grant for the acquisition of property and for the construction of improvements within the Town's community redevelopment area in accordance with an interlocal agreement between the Town and the CRA executed on August 20, 2008. The agreement does not require the CRA to repay the grant from the Town; however, if the CRA makes a voluntary payment to the Town, the Town will use the payment to pay debt service on the note.

The Town is required to meet certain minimum financial amounts, debt limitations and reporting requirements. The continued exclusion of interest on the Tax-Exempt Note from gross income for federal income tax purposes depends, in part, upon compliance with the arbitrage limitations imposed by Sections 103(b)(2) and 148 of the Internal Revenue Code. Interest on the note is payable by the Town semi-annually on April 1 and October 1 and principal payments are due on April 1 with a final maturity date of April 1, 2028. The note bears an annual interest rate of 3.67%, which is subject to adjustment upon the occurrence of a Determination of Taxability.

PROMISSORY NOTE, SERIES 2008B (NOTES PAYABLE)

On August 28, 2008, the Town executed a note in the principal amount of \$309,550 with the Bank of America to finance the construction of improvements in the marina and the purchase of recreation vehicles. The Town is required to meet certain minimum financial amounts, debt limitations and reporting requirements. Interest on the note is payable by the Town semi-annually on April 1 and October 1 and principal payments are due on April 1 with a final maturity date of April 1, 2028. The note bears an annual interest rate of 6.78%.

PROMISSORY NOTE, SERIES 2009 (NOTES PAYABLE)

On August 7, 2009, the Town executed a note in the principal amount of \$1,475,000 with the Bank of America to finance land acquisition and improvements, the purchase of a sanitation truck, fuel tanks, parking meters, and make roof repairs. The Town is required to meet certain minimum financial amounts, debt limitations and reporting requirements. Interest on the note is payable by the Town semi-annually on April 1 and October 1 and principal payments are due on April 1 with a final maturity date of April 1, 2024. The note bears an annual interest rate of 5.11%.

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

PROMISSORY NOTE, SERIES 2009 (NOTES PAYABLE) (CONTINUED)

The Promissory Notes Series 2008A, 2008B and 2009 all contain a provision that upon the occurrence of any event of default, the bank may declare all obligations of the Town under the notes to be immediately due and payable without further action of any kind and upon such declaration the Note and the interest accrued thereon shall become immediately due and payable.

DOERING PROMISSORY NOTE (NOTES PAYABLE)

The Town entered into a promissory note for financing the purchase of a sanitation truck with a price of \$165,575 on September 7, 2022. There are thirty-six monthly payments due of \$5,390 starting on September 7, 2022, and the note bears an annual interest rate of 11.25%.

GOVERNMENT OBLIGATION NOTES, SERIES 2023 (NOTES PAYABLE)

On April 5, 2023, the Town executed a note for the purchase of two sanitation trucks. The note was for total amount of \$687,243. The Town is required to appropriate funds annually to pay the current amount due. The note is payable in four annual payments of \$198,287. Principal and interest on the note is payable by the Town annually a final maturity date of April 5, 2027. The note bears an annual interest rate of 5.990%.

GOVERNMENT OBLIGATION NOTES, SERIES 2023 (NOTES PAYABLE)

The agreements include a provision that upon the occurrence of any event of default, the lessor may retake possession of the sanitation trucks.

The debt service requirements to maturity for the notes payable are as follows:

Year Ending September 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total Amount	Principal	Interest	Total Amount
2024	\$ 143,346	\$ 25,630	\$ 168,976	\$ 261,764	\$ 62,743	\$ 324,507
2025	148,233	20,268	168,501	274,647	44,409	319,056
2026	153,673	14,728	168,401	231,009	28,694	259,703
2027	159,312	8,985	168,297	244,183	15,452	259,635
2028	<u>165,157</u>	<u>3,031</u>	<u>168,188</u>	<u>59,836</u>	<u>1,440</u>	<u>61,276</u>
Total	<u>\$ 769,721</u>	<u>\$ 72,642</u>	<u>\$ 842,363</u>	<u>\$ 1,071,439</u>	<u>\$ 152,738</u>	<u>\$ 1,224,177</u>

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

LEASE OBLIGATIONS

The Town entered into a lease agreement for financing the installation and renewal of facility infrastructure with a purchase price of \$1,494,679 on March 28, 2019. The accumulated amortization was approximately \$280,125. Amortization expense related to the equipment is included in depreciation expense in the accompanying financial statements. The agreement includes a provision that upon the occurrence of any event of default, the lessor may retake possession of the equipment under lease.

The Town entered into a lease agreement for financing the purchase of street sweeper with a price of \$259,871 on June 16, 2020. The accumulated amortization was approximately \$155,922. Amortization expense related to the equipment is included in depreciation expense in the accompanying financial statements. The lease agreements include a provision that upon the occurrence of any event of default, the lessor may retake possession of the equipment under lease.

The future minimum lease obligations as of September 30, 2023, are as follows:

Year Ending September 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total Amount	Principal	Interest	Total Amount
2024	\$ 63,331	\$ 45,987	\$ 109,318	\$ 53,681	\$ 1,825	\$ 55,506
2025	66,715	43,675	110,390	--	--	--
2026	70,258	41,240	111,498	--	--	--
2027	73,963	38,676	112,639	--	--	--
2028	77,837	35,976	113,813	--	--	--
2029-2033	453,736	134,207	587,943	--	--	--
2034-2037	454,079	42,585	496,664	--	--	--
Total	<u>\$ 1,259,919</u>	<u>\$ 382,346</u>	<u>\$ 1,642,265</u>	<u>\$ 53,681</u>	<u>\$ 1,825</u>	<u>\$ 55,506</u>

REVENUE BONDS, SERIES 2016

These bonds were issued September 29, 2016 in the amount of \$3,660,000 to advance refund the Series 2003A Florida Municipal Loan Council Revenue Bonds. The refunded note had an outstanding principal of \$3,575,000 at the refunding date and was called on November 1, 2016. The refunded note was issued in 2003 in the amount of \$4,810,000 for the construction of improvements at the Town's marina. The 2016 Bonds mature serially on October 1 of each year through October 1, 2033 with interest payable semiannually at rates ranging from 2% to 5%. The loan is secured by a covenant to appropriate in the annual

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

REVENUE BONDS, SERIES 2016 (CONTINUED)

budget the amount of non-ad valorem revenues to satisfy repayment. and is not an obligation of the Florida Municipal Loan Council, the State of Florida, or any political subdivision.

Default in the payment of principal or interest when due, in the performance of any part of the agreement, and/or any petition to declare bankruptcy are events of default. Remedies for an event of default include, but are not limited to, the Bond Insurer directing the Trustee to pursue any available remedy allowed by law to enforce the payment of principal and interest.

The debt service requirements to maturity are as follows:

Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 210,000	\$ 73,962	\$ 283,962
2025	215,000	69,762	284,762
2026	220,000	64,925	284,925
2027	225,000	59,975	284,975
2028	225,000	54,350	279,350
2029-2033	<u>1,270,000</u>	<u>131,700</u>	<u>1,401,700</u>
	<u>\$ 2,365,000</u>	<u>\$ 454,674</u>	<u>\$ 2,819,674</u>

LEASES (RIGHT-OF-USE ASSETS)

The Town entered into 10 lease agreements as a Lessee with a duration of 60 months. The lease agreements qualify as other than a short-term lease under GASB 87 and; therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. An initial lease liability was recorded in the amount of \$393,897. Principal and interest payments made during the fiscal year totaled \$20,437. Required monthly fixed payments range from approximately \$685 to \$880. The value of the leases (right-to-use assets) as of September 30, 2023 is \$393,897 with accumulated amortization of \$65,650.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

LEASES (RIGHT-OF-USE ASSETS) (CONTINUED)

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023, are as follows:

Year Ending September 30,	Principal	Interest	Total Amount
2024	\$ 78,487	\$ 20,685	\$ 99,172
2025	78,487	20,685	99,172
2026	78,487	20,685	99,172
2027	78,487	20,685	99,172
2028	64,477	17,010	81,487
Total	\$ 378,425	\$ 99,750	\$ 478,175

NOTE 8 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

In governmental accounting, interfund loans are reported as interfund receivables in lender funds and interfund payables in borrower funds. There is no net effect in the governmental-wide financial statements. The current portion of the interfund loan is reported in the governmental funds as Due to and Due from other funds and the non-current portion is reported as Advance to and Advance from other funds.

The composition of interfund balances at September 30, 2023, is as follows:

Receivable Fund	Payable Fund	Due to/from	Advance
General Fund	Marina Fund	\$ --	\$ 3,250,000
CRA Fund	General Fund	317,379	--
General Fund	Sanitation Fund	85,606	--
General Fund	Marina Fund	59,248	--
General Fund	Streets and Roads Fund	76,743	--
Total Interfund Balances		\$ 538,976	\$ 3,250,000

All payables and receivables were for cash flow purposes.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 8 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Interfund transfers during the fiscal year ended September 30, 2023, are as follows:

Transfer Out	Transfer In				Total
	General Fund	CRA Fund	Marina Fund	Stormwater Fund	
General Fund	\$ --	\$ 1,162,739	\$ --	\$ --	\$ 1,162,739
ARPA Fund	700,613	--	138,382	136,648	975,643
CRA Fund	173,889	--	--	--	173,889
Marina Fund	10,000	--	--	--	10,000
Sanitation Fund	31,436	--	--	--	31,436
Total Funds	<u>\$ 915,938</u>	<u>\$ 1,162,739</u>	<u>\$ 138,382</u>	<u>\$ 136,648</u>	<u>\$ 2,353,707</u>

The transfer from the CRA Fund to the General Fund was for principal and interest payments that the CRA Fund agreed to reimburse the General Fund if the CRA Fund has sufficient available resources.

The transfer from the General Fund to the CRA Fund was for the 2023 incremental tax obligation.

The transfers from the ARPA Fund to the General Fund, Marina Fund and Stormwater Fund were for American Rescue Plan grant expenditures.

The transfer from the Marina Fund to the General Fund was for the Marina's share of the Johnson Controls upgrade.

The transfer from the Sanitation Fund to the General Fund was for principal and interest payments.

NOTE 9 – DEFERRED COMPENSATION PLAN ASSETS

Employees of the Town may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the Town. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. A third party administers the deferred compensation plan.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 9 – DEFERRED COMPENSATION PLAN ASSETS (CONTINUED)

In 1999, the Town adopted GASB-32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The Town modified its Deferred Compensation Plan to conform with the changes in the Internal Revenue Code brought about by the Small Business Job Protection Act of 1996 (the “Act”). The Act requires that eligible deferred compensation plans established and maintained by governmental employers be amended to provide that all assets of the plan be held in trust, or under one or more appropriate annuity contracts or custodial accounts, for the exclusive benefit of plan participants and their beneficiaries. As a result of this change, these plan assets are no longer property of the Town and will no longer be subject to the claims of the Town’s general creditors.

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

NOTE 10 – DEFINED CONTRIBUTION PENSION PLAN

The General Employees Retirement Plan is a defined contribution pension plan established by the Town to provide benefits at retirement for all current employees. Defined contribution plans have terms that specify how contributions to an individual’s account are to be determined rather than the amount of pension benefits the individual is to receive. In a defined contribution plan, the pension benefits a participant will receive depend only on the amount contributed to the participant’s account, earnings on investments of these contributions, and forfeitures of other participants’ benefits that will be allocated to the participant’s account. The Town does not hold or administer resources of the Plan. Consequently, the Plan does not meet the requirements for inclusion in the Town’s financial statements as a fiduciary fund. The Plan does not issue a stand-alone financial report. Plan provisions are established and may be amended only by the Town Commission.

Employees are eligible to participate in the plan after completing six (6) months of continuous full-time employment and having reached age 18. The Town is required to contribute 7.5% of the plan members’ annual compensation and match 50% of the employees’ voluntary contributions under the deferred compensation plan, up to a maximum of 2.5% of participants’ annual compensation. For the fiscal year ended September 30, 2023, the Town had pension expense of \$322,629, and there were forfeitures of \$16,213. The Town had no contributions payable at September 30, 2023.

Vesting of the Town’s contributions in the 401(a) plan commences after two years of service, with 25% vesting in year two and 25% each year thereafter until fully vested after five years. If an employee terminates before becoming fully vested, forfeited amounts will be reallocated to accounts of remaining participants as an additional employer contribution.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN

The Town administers one single employer defined benefit pension plan that covers no current Town employees. The Retired Police Officers’ Pension Fund (“RPOPF” or “Plan”) covers certain police retirees. The plan was established by the Town and administered by a separate board of trustees. The Board of Trustees consist of five members, the Town Manager, the Town Finance Director, two plan participants and a Town Citizen appointed by the other four members. The plan does not issue stand-alone financial reports.

At October 1, 2022, the date of the latest actuarial valuation, the membership in RPOPF consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	6
Active plan members	--
	6
	6

Effective October 1, 2001, the Palm Beach County Sheriff’s Office (PBSO) was contracted to provide police services for the Town. In connection with the transfer of Town police services to the PBSO, the active plan members of the plan were eligible for a lump sum payout. Effective November 20, 2002, the Town terminated the Municipal Police Officers’ Retirement Trust Fund and distributed lump sum payouts to the vested participants. On October 15, 2003, the Town established the Retired Police Officers’ Pension Fund for the retirees covered by the original plan and transferred substantially all remaining assets of the original plan to the new plan in April 2004.

The Plan is a substituted trust established on October 1, 2003 by Town Ordinance No. 13-2003 to provide the retired members of the previous defined benefit pension plan with the monthly retirement benefits that were accrued under the prior plan. Accordingly, the Retired Police Officers’ Pension Fund covers only retirees and has no active plan members or employees of the Town that are eligible to participate and the provisions of the Retired Police Officers’ Pension Fund as established by Town ordinance, do not address any provisions related to vesting, eligibility for retirement, future retirement benefits, other benefits, or employee contributions. Administrative expenses are financed as part of the unfunded actuarial accrued liability.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

INVESTMENTS

Target Asset Mix

The plan's adopted asset allocation policy as of September 30, 2023, is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed Income	29 %
Large cap growth	25
Large cap value	26
Mid cap growth	4
Mid cap value	1
Small cap growth	1
Real estate	5
Internatioanl	9
Total	<u><u>100 %</u></u>

Interest Rate Risk

Interest rate risk refers to the portfolio's exposure to fair value losses arising from increasing interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates.

Credit Risk

The Plan's investment policy limits investments in bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, provided the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, holds a rating in one of the three highest classifications by a major rating service.

Concentration of Credit Risk

The Plan's investment policy prohibits equity securities concentrations greater than 5% in the securities of any one company at cost and fixed income securities concentrations greater than 5% in any one issuer with the exception of U.S. government or agency issues. As of September 30, 2023, the value of each position held in the Plan's portfolio comprised less than 5% of fiduciary net position.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

*INVESTMENTS (CONTINUED)****Rate of Return***

For the fiscal year ended September 30, 2023, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 13.19 percent adjusted for the changing amounts actually invested.

Fair Value Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Town's pension plan categorizes their fair value measurements within the fair value hierarchy established by GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 - Investments' fair values based on prices quoted in active markets for identical assets.

Level 2 - Investments' fair values based on observable inputs for the assets either directly or indirectly, other than those considered Level 1 inputs, which may include quoted prices for identical assets in markets that are not considered to be active, and quoted prices of similar assets in active or inactive markets.

Level 3 - Investments' fair values based upon unobservable inputs.

Exchange traded funds and mutual funds classified in Level 1 of the fair value hierarchy are valued based on prices quoted in active markets for those securities. Exchange traded funds are commonly referred to as "ETF". ETFs are funds that trade like other publicly-traded securities and are designed to track an index. Similar to shares of an index mutual fund, each share of the fund represents a partial ownership in an underlying portfolio of securities intended to track a market index.

The Plan does not value any of its investments using Level 2 or 3 inputs.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

*INVESTMENTS (CONTINUED)**Fair Value Hierarchy (continued)*

The following is a summary of the fair value hierarchy of the fair value of investments as of September 30, 2023:

Year Ended September 30,	Fair Value Measurements Using	
	9/30/2023	Quoted Prices in Active Markets for Identical Assets (Level 1)
Fiduciary Fund		
Global fixed income mutual funds	\$ 192,000	\$ 192,000
Equity ETF	718,427	718,427
Fixed income ETF	130,376	130,376
Real estate ETF	51,885	51,885
Total investments measured at fair value	<u>\$ 1,092,688</u>	<u>\$ 1,092,688</u>

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those such changes could materially affect the amounts reported in the statement of fiduciary net position. The Plan, through its investment advisor, monitors the Plan's investments and the risks associated therewith on a regular basis which the Plan believes minimizes these risks.

ACCOUNTING POLICIES

The Plan follows the accrual basis of accounting. Contributions are recorded when paid or when the Town has made the commitment to contribute to the Plan. Purchases and sales are recorded on the trade-date basis. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administrative costs of the Plan are funded through investment earnings.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

CONTRIBUTIONS AND FUNDING POLICY

The Town is required to make contributions at actuarially determined amounts; there was \$34,093 minimum contribution requirement for the fiscal year ended September 30, 2023. The minimum contribution consists of the unfunded actuarial accrued liability, which should provide sufficient resources to pay employee pension benefits when due.

The actuarially determined contribution for the Plan for the current year was determined as part of the October 1, 2022 actuarial valuation using the aggregate actuarial cost method. The aggregate actuarial cost method does not identify and separately amortize unfunded actuarial liabilities and therefore, information about funding status and funding progress is presented using the entry age normal cost method for the Plan.

NET PENSION LIABILITY

The components of the net pension liability of the Town at September 30, 2023, were as follows:

Description	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at September 30, 2022	<u>\$ 1,485,446</u>	<u>\$ 1,152,412</u>	<u>\$ 333,034</u>
Changes due to			
Interest	106,496	--	106,496
Differences between expected and actual experience	(24,589)	--	(24,589)
Employer contributions	--	62,090	(62,090)
Benefit payments and refunds	(132,388)	(132,388)	--
Net investment income	--	140,884	(140,884)
Administrative expenses	--	(33,813)	33,813
Total Changes	<u>(50,481)</u>	<u>36,773</u>	<u>(87,254)</u>
Balances at September 30, 2023	<u><u>\$ 1,434,965</u></u>	<u><u>\$ 1,189,185</u></u>	<u><u>\$ 245,780</u></u>

The Plan fiduciary net position was 82.89% of the total pension liability as of September 30, 2023.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

*NET PENSION LIABILITY (CONTINUED)****Significant Actuarial Assumptions***

The total pension liability was determined by an actuarial valuation as of October 1, 2022 updated to September 30, 2023 using the following actuarial assumptions applied to the September 30, 2023, measurement period.

Inflation	2.00%
Salary increases	N/A
Investment rate of return	7.50%
Mortality	Female: PubS.H-2010 for Healthy Retirees, set forward one year. Male: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included the pension plan's target asset allocation as of September 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	5.64%
Fixed income	1.35%

Discount Rate

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 11 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

NET PENSION LIABILITY (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liabilities of the Town, calculated using the discount rates above, as well as what the Town's net pension liabilities would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

		1% Decrease	Current Discount Rate	1% Increase
		6.50%	7.50%	8.50%
Town's net pension liability	\$	317,004	\$ 245,780	\$ 183,144

PENSION EXPENSE AND DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

For the fiscal year ended September 30, 2023, the Town recognized pension expense of \$54,479. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

Description	Deferred Outflows of Resources
Net difference between projected and actual earnings on plan investments	\$ 59,860

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

Year Ended September 30,	Amount
2024	\$ 14,154
2025	9,593
2026	47,774
2027	(11,661)
	<u>\$ 59,860</u>

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS

PLAN DESCRIPTION

The Town provides a single employer defined benefit postemployment health care benefit plan to all of its employees. The plan allows its employees and their beneficiaries to continue to obtain health benefits upon retirement. The benefits of the plan are in accordance with Florida Statutes, which is the legal authority for the plan. The plan has no assets and does not issue a separate financial report.

CONTRIBUTIONS

Currently, the Town follows a pay-as-you-go funding policy, contributing only those amounts necessary to provide for its portion of current year benefit costs and expenses. The Town does not directly make a contribution to the plan on behalf of retirees. Retirees and their beneficiaries pay the same group rates as are charged to the Town for active employees by its healthcare provider. For the fiscal year ended September 30, 2023 there were no retirees receiving other postemployment benefits. Current and future retirees are required to pay 100% of the blended premium to continue coverage under the Town's group health insurance program..

PLAN MEMBERSHIP

The following table provides a summary of the participants in the plan as of October 1, 2021, the latest valuation date:

Active plan members	61
Inactive plan members or beneficiaries currently receiving benefits	--
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	__--
	<u>61</u>

OPEB LIABILITY, OPEB EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

At September 30, 2023, the Town reported a total OPEB liability of \$115,589. For the fiscal year ended September 30, 2023, the Town recognized OPEB expense of \$7,460. As of September 30, 2023, the Town did not report any deferred outflows of resources or deferred inflows of resources related to OPEB.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

ACTUARIAL METHODS AND ASSUMPTIONS

The total OPEB liability was calculated using the Alternative Measurement Method in accordance with the GASB No. 75 methodology.

Significant methods and assumptions were as follows:

Valuation date	October 1, 2021
Measurement date	September 30, 2023
Actuarial cost method	Entry Age Cost Method
Inflation	2.50%
Discount rate	4.87%
Retirement rates	100% at age 60
Mortality tables	PubG-2010 Mortality Table projected to the valuation date using MP-2019
Healthcare cost trend rates	Initially 7.50% trending to 4.00% in 55 years
Marital status	100% married with male spouses 3 years older than female spouses
Healthcare participation	20% participation with 40% electing spouse coverage

CHANGES IN ASSUMPTIONS

The discount rate was changed from 4.77% as of the beginning of the measurement period to 4.87% as of September 30, 2023. This change is reflected in the schedule of changes in total OPEB liability. There were no benefit changes during the year.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

TOTAL OPEB LIABILITY

The components of the total OPEB liability as of September 30, 2023, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2022	<u>\$ 108,129</u>
Changes for the year	
Service cost	10,256
Interest cost	5,472
Changes of assumptions and other inputs	(863)
Benefit payments	<u>(7,405)</u>
Net Change in Total OPEB Liability	<u>7,460</u>
Balance at September 30, 2023	<u><u>\$ 115,589</u></u>

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following table presents the total OPEB liability of the Town calculated using the single discount rate of 4.87% as well as what the Town's total OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease 3.87%	Discount Rate 4.87%	1.0% Increase 5.87%
Total OPEB Liability	\$ 124,713	\$ 115,589	\$ 107,525

TOWN OF LAKE PARK, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE TREND RATES

The following table presents the total OPEB liability of the Town calculated using the assumed trend rates (7.50% decreasing to 4.00%) as well as what the Town’s total OPEB liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the assumed trend rates.

	1.0% Decrease (6.5% Decreasing to 3%)	Trend Rates (7.5% Decreasing to 4%)	1.0% Increase (8.5% Decreasing to 5%)
Total OPEB Liability	\$ 105,195	\$ 115,589	\$ 127,675

NOTE 13 – JOINTLY GOVERNED ORGANIZATION

The Town, through an interlocal agreement with certain other municipalities and Palm Beach County, created the Seacoast Utility Authority (“Seacoast”) which provides water and sewer service to the citizens of each of the participating municipalities and a portion of Palm Beach County. Seacoast’s governing board is comprised of one member from each participating entity. Seacoast is an Independent Authority organized under the laws of the State of Florida, and the Town has no participating equity ownership in Seacoast. The Town paid \$41,956 to Seacoast during the fiscal year for water and sewer service.

NOTE 14 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance through the Florida League of Cities, Inc., a statewide commercial insurance program. The policy for comprehensive property, casualty and liability insurance provides coverage with a deductible of \$5,000 for property and casualty and \$25,000 for liability claims per occurrence, with a combined annual cap of \$2 million. The Town does not retain any risk of loss under this policy.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 14 – RISK MANAGEMENT (CONTINUED)

Florida Statutes limit the Town’s maximum loss for most liability claims to \$200,000 per person and \$300,000 per occurrence under the Doctrine of Sovereign Immunity. However, under certain circumstances, a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature.

The limits addressed in 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 has established a risk management program for workers’ compensation where premiums are paid from each department to the Florida League of Cities who fully insures all claims to a statutory level. The Town does not retain any risk of loss under this policy. There were no significant reductions in insurance coverage from the prior year. The amount of insurance settlements has not exceeded the Town’s insurance coverage in any of the prior three fiscal years.

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

GRANTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally Palm Beach County, FEMA, the U.S. Department of Housing and Urban Development and the State of Florida. Any disallowed claims, including amounts already received, might constitute a liability of the Town for the return of those funds.

LITIGATION

The Town is a defendant in various lawsuits arising in the ordinary course of normal operations. Although the ultimate outcome of some 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.

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 15 – ADMINISTRATIVE COSTS

The General Fund provides the other funds with various management services. Administrative costs totaling \$254,147 for the CRA Fund; \$113,673 for the Streets and Roads Fund; \$397,854 for the Marina Fund; \$511,427 for the Sanitation Fund; and \$227,345 for the Stormwater Utility Fund were charged for 2023.

NOTE 16 – DEFICIT NET POSITION

The Town has a net position financial deficit of \$1,256,504 in the Marina Fund as of September 30, 2023. This was caused by the Town terminating and repaying a grant agreement for \$2,400,000 that placed restrictions on land the grant purchased. The Town is currently negotiating with a developer for the Marina and expects these future payments to offset the deficit.

NOTE 17 – INTER-LOCAL AGREEMENTS

FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES

The Town 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 which commenced on October 1, 2015. The tax for the MSTU is included in the maximum 10 mills the Town is legally allowed to assess. On September 30, 2023, the MSTU millage rate was 3.4581 mills.

PALM BEACH COUNTY SHERIFF’S OFFICE INTER-LOCAL AGREEMENT

On April 11, 2006, the Town and the Palm Beach County Sheriff’s Office entered into an agreement for law enforcement services which commenced October 1, 2005. The seventeenth addendum to the contract extended the term of service from October 1, 2022, thru September 30, 2023, and the Town will pay \$3,333,263 in equal monthly installments. The agreement was renewed thru September 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF LAKE PARK, FLORIDA

REQUIRED SUPPLEMENTAL INFORMATION
RETIRED POLICE OFFICERS' RETIREMENT FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

	Last Ten Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Pension Liability										
Service cost	\$ 126,439	\$ 124,182	\$ 116,219	\$ 132,596	\$ 131,746	\$ 125,696	\$ 110,375	\$ 107,476	\$ 108,046	\$ 106,496
Differences between expected and actual experience	--	(73,829)	206,781	8,574	(71,972)	(197,588)	8,549	32,509	2,980	(24,589)
Change of assumptions	--	--	51,891	--	--	--	(25,188)	--	--	--
Benefit payments, including refunds of employee contributions	(156,529)	(156,529)	(156,529)	(156,529)	(148,482)	(132,388)	(132,388)	(132,389)	(132,388)	(132,388)
Net Change in Total Pension Liability	(30,090)	(106,176)	218,362	(15,359)	(88,708)	(204,280)	(38,652)	7,596	(21,362)	(50,481)
Total Pension Liability - Beginning	1,764,115	1,734,025	1,627,849	1,846,211	1,830,852	1,742,144	1,537,864	1,499,212	1,506,808	1,485,446
Total Pension Liability - Ending (A)	<u>\$ 1,734,025</u>	<u>\$ 1,627,849</u>	<u>\$ 1,846,211</u>	<u>\$ 1,830,852</u>	<u>\$ 1,742,144</u>	<u>\$ 1,537,864</u>	<u>\$ 1,499,212</u>	<u>\$ 1,506,808</u>	<u>\$ 1,485,446</u>	<u>\$ 1,434,965</u>
Plan Fiduciary Net Position										
Contributions - employer	\$ 52,328	\$ 39,097	\$ 75,932	\$ 80,380	\$ 71,508	\$ 44,708	\$ 36,525	\$ 62,090	\$ 62,090	\$ 62,090
Net investment income (loss)	170,788	(3,080)	141,510	142,541	114,653	64,072	72,360	282,473	(192,317)	140,884
Benefit payments, including refunds of employee contributions	(156,529)	(156,529)	(156,529)	(156,529)	(148,482)	(132,388)	(132,388)	(132,389)	(132,388)	(132,388)
Administrative expenses	(15,671)	(35,380)	(26,578)	(29,853)	(34,266)	(32,329)	(40,950)	(33,464)	(36,500)	(33,813)
Net Change in Plan Fiduciary Net Position	50,916	(155,892)	34,335	36,539	3,413	(55,937)	(64,453)	178,710	(299,115)	36,773
Plan Fiduciary Net Position - Beginning	1,423,896	1,474,812	1,318,920	1,353,255	1,389,794	1,393,207	1,337,270	1,272,817	1,451,527	1,152,412
Plan Fiduciary Net Position - Ending (B)	<u>\$ 1,474,812</u>	<u>\$ 1,318,920</u>	<u>\$ 1,353,255</u>	<u>\$ 1,389,794</u>	<u>\$ 1,393,207</u>	<u>\$ 1,337,270</u>	<u>\$ 1,272,817</u>	<u>\$ 1,451,527</u>	<u>\$ 1,152,412</u>	<u>\$ 1,189,185</u>
Net Pension Liability (A) - (B)	<u>\$ 259,213</u>	<u>\$ 308,929</u>	<u>\$ 492,956</u>	<u>\$ 441,058</u>	<u>\$ 348,937</u>	<u>\$ 200,594</u>	<u>\$ 226,395</u>	<u>\$ 55,281</u>	<u>\$ 333,034</u>	<u>\$ 245,780</u>
Plan Fiduciary Net Position as A Percentage of the Total Pension Liability	85.05%	81.02%	73.30%	75.91%	79.97%	86.96%	84.90%	96.33%	77.58%	82.87%

Change of Assumptions

For September 30, 2020, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the rates used in Milliman's July 1, 2019 FRS valuation report for special risk employees.

This schedule is presented as required by accounting principles generally accepted in the United States of America.

TOWN OF LAKE PARK, FLORIDA

Item 3.

**REQUIRED SUPPLEMENTAL INFORMATION
RETIRED POLICE OFFICERS' RETIREMENT FUND
SCHEDULES OF CONTRIBUTIONS AND INVESTMENT RETURNS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

Last Ten Fiscal Years					
Schedule of Contributions					
Fiscal Year Ending September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll *	Contribution as a percentage of covered payroll
2014	\$ 52,328	\$ 52,328	\$ --	\$ --	N/A
2015	39,097	39,097	--	--	N/A
2016	75,932	75,932	--	--	N/A
2017	80,380	80,380	--	--	N/A
2118	71,508	71,508	--	--	N/A
2019	44,708	44,708	--	--	N/A
2020	36,525	36,525	--	--	N/A
2021	62,090	62,090	--	--	N/A
2022	60,230	62,090	(1,860)	--	N/A
2023	34,093	62,090	(27,997)	--	N/A

Schedule of Investment Returns	
Fiscal Year Ending September 30	Annual Money Weighted Rate of Return Net of Investment Expense
2014	12.44%
2015	-0.22%
2016	11.24%
2017	11.04%
2018	8.72%
2019	4.78%
2020	5.72%
2021	23.31%
2022	-14.04%
2023	13.19%

* There are no active employees in the Plan

This schedule is presented as required by accounting principles generally accepted in the United States of America.

TOWN OF LAKE PARK, FLORIDA

REQUIRED SUPPLEMENTAL INFORMATION RETIRED POLICE OFFICERS' RETIREMENT FUND NOTES TO THE SCHEDULE OF CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Significant Methods and Assumptions Used in Calculations of Determined Contributions.

The actuarially determined contribution rates are calculated as of October 1, one year prior to the end of the fiscal year in which contributions are reported.

Valuation Date	10/01/2022
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level dollar amount
Amortization Period	15
Asset Valuation Method	Market
Inflation	N/A
Salary increases	N/A
Investment Rate of Return	7.50%
Mortality	Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB. Male: RP2000 Generational, 10% Annuitant White Collar/90% Annuitant Blue Collar, Scale BB

TOWN OF LAKE PARK, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY

FOR THE YEAR ENDED SEPTEMBER 30

	2018	2019	2020	2021	2022	2023
Total OPEB Liability - Beginning	<u>\$ 119,471</u>	<u>\$ 120,655</u>	<u>\$ 132,825</u>	<u>\$ 123,631</u>	<u>\$ 129,194</u>	<u>\$ 108,129</u>
Changes for the Year						
Service cost	9,362	9,008	14,531	13,501	14,521	10,256
Interest	4,555	5,252	5,086	2,854	3,547	5,472
Differences Between Expected and Actual Experience			(450)		6,063	--
Changes of assumptions	(5,275)	6,021	(18,599)	(3,185)	(37,524)	(863)
Benefit payments	<u>(7,458)</u>	<u>(8,111)</u>	<u>(9,762)</u>	<u>(7,607)</u>	<u>(7,672)</u>	<u>(7,405)</u>
Net Change in Total OPEB Liability	<u>1,184</u>	<u>12,170</u>	<u>(9,194)</u>	<u>5,563</u>	<u>(21,065)</u>	<u>7,460</u>
Total OPEB Liability - Ending	<u>\$ 120,655</u>	<u>\$ 132,825</u>	<u>\$ 123,631</u>	<u>\$ 129,194</u>	<u>\$ 108,129</u>	<u>\$ 115,589</u>
Covered Employee Payroll	<u>\$ 2,388,729</u>	<u>\$ 2,448,447</u>	<u>\$ 2,999,824</u>	<u>\$ 3,074,819</u>	<u>\$ 3,368,189</u>	<u>\$ 3,286,038</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	5.05%	5.42%	4.12%	4.20%	3.21%	3.52%

The plan is funded on a pay-as-you-go basis and is not administered as a formal qualifying trust. There were no plan assets as of the date of the most recent valuation. Since there are currently no invested plan assets held in trust to finance the Total OPEB liability, the discount rate is the long-term rate of return on tax-exempt, high quality municipal bonds based on the daily rate of Fidelity's "20-Year Municipal GO AA Index".

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

TOWN OF LAKE PARK, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Item 3.

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 6,358,848	6,650,284	\$ 6,844,556	\$ 194,272
Licenses and permits	747,350	626,350	1,148,939	522,589
Intergovernmental	2,092,084	2,152,084	1,638,915	(513,169)
Charges for services	1,701,056	1,681,856	1,597,025	(84,831)
Fines and forfeitures	150,700	150,700	205,949	55,249
Miscellaneous	237,867	849,459	599,370	(250,089)
Total Revenues	<u>11,287,905</u>	<u>12,110,733</u>	<u>12,034,754</u>	<u>(75,979)</u>
Expenditures				
Current:				
General government:				
Legislative	166,541	166,541	163,748	2,793
Town manager	304,345	326,945	327,047	(102)
Personnel	268,429	309,929	310,176	(247)
Town clerk	275,683	286,675	286,762	(87)
Finance	542,418	545,418	545,897	(479)
Communications and Grants	208,135	208,135	201,815	6,320
Legal	160,000	160,000	130,170	29,830
Information technology	318,003	326,003	258,281	67,722
Non-departmental	674,818	1,280,418	762,994	517,424
Total General Government	<u>2,918,372</u>	<u>3,610,064</u>	<u>2,986,890</u>	<u>623,174</u>
Public safety	4,211,106	4,254,106	4,636,023	(381,917)
Physical environment	767,176	807,176	788,559	18,617
Transportation	486,616	486,616	452,928	33,688
Culture and recreation	1,556,508	1,559,908	1,436,915	122,993
Capital outlay	--	--	393,897	(393,897)
Debt service:				
Principal	362,993	376,293	411,527	(35,234)
Interest charges	87,314	87,314	90,586	(3,272)
Total Expenditures	<u>10,390,085</u>	<u>11,181,477</u>	<u>11,197,325</u>	<u>(15,848)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>897,820</u>	<u>929,256</u>	<u>837,429</u>	<u>(91,827)</u>
Other Financing Sources (Uses)				
Lease (right-of-use asset) acquired	--	--	393,897	(393,897)
Transfers in	264,919	233,483	915,938	(682,455)
Transfers out	(1,162,739)	(1,162,739)	(1,162,739)	--
Total Other Financing Sources (Uses)	<u>(897,820)</u>	<u>(929,256)</u>	<u>147,096</u>	<u>(682,455)</u>
Net Change in Fund Balance	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 984,525</u>	<u>\$ 984,525</u>

See notes to budgetary comparison schedule.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE -
COMMUNITY REDEVELOPMENT FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues				
Intergovernmental	\$ 631,382	\$ 631,382	\$ 621,952	\$ (9,430)
Transfer from General Fund	1,162,739	1,162,739	1,162,739	--
Balance brought forward	<u>34,000</u>	<u>93,412</u>	<u>--</u>	<u>(93,412)</u>
Total Revenues	<u>1,828,121</u>	<u>1,887,533</u>	<u>1,784,691</u>	<u>(102,842)</u>
Expenditures				
Economic environment	887,915	947,327	789,492	157,835
Capital outlay	329,500	329,500	10,420	319,080
Grants and aids	387,223	387,223	293,999	93,224
Transfers	<u>223,483</u>	<u>223,483</u>	<u>173,889</u>	<u>49,594</u>
Total Expenditures	<u>1,828,121</u>	<u>1,887,533</u>	<u>1,267,800</u>	<u>619,733</u>
Net Change in Fund Balance	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 516,891</u>	<u>\$ 516,891</u>

See notes to the budgetary comparison schedule.

REQUIRED SUPPLEMENTARY INFORMATION

NOTE TO BUDGETARY COMPARISON SCHEDULES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – BUDGETARY ACCOUNTING

An appropriated budget has been legally adopted for the General Fund and Community Redevelopment Fund on the same modified-accrual basis used to reflect revenue and expenditures.

The Town follows these procedures in establishing the annual budget:

- Prior to September 1, the Town Manager submits to the Town Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at the Town Hall to obtain taxpayer comments.
- The Town advises the Palm Beach County Tax Collector’s office of the proposed millage rate, the rolled back millage rate and the day, time and place of the public hearing for budget acceptance.
- A public hearing is held to obtain taxpayer input and to adopt the final budget and millage rate.
- A final operating budget and related millage rates are legally enacted through the passage of a resolution.
- Changes or amendments to the total budgeted expenditures of funds the must be approved by the Town Commission. Accordingly, the legal level of control is at the fund level.
- All unencumbered balances lapse at the end of each fiscal year.

NOTE 2 – EXPENDITURES OVER APPROPRIATIONS

There were no expenditures in excess of appropriations at the fund level.

**COMBINING FUND FINANCIAL STATEMENTS
(SUPPLEMENTARY INFORMATION)**

TOWN OF LAKE PARK, FLORIDA

Item 3.

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Debt Service Fund	Public Improvement Fund	Special Revenue Funds Special Projects Fund	Streets & Roads Fund	Capital Projects Fund Capital Projects Bond Fund	Total Nonmajor Governmental Funds
Assets						
Cash and cash equivalents	\$ 170,086	\$ 255,010	\$ 1,087,672	\$ --	\$ 16,593	\$ 1,529,361
Accounts receivable, net	--	118,065	--	--	--	118,065
Due from other governments	--	--	101,080	32,321	--	133,401
Prepays	--	--	--	500	--	500
Total Assets	<u>\$ 170,086</u>	<u>\$ 373,075</u>	<u>\$ 1,188,752</u>	<u>\$ 32,821</u>	<u>\$ 16,593</u>	<u>\$ 1,781,327</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ --	\$ 31,943	\$ 276,725	\$ 9,186	\$ --	\$ 317,854
Accrued items	--	--	--	3,896	--	3,896
Unearned revenue	--	--	--	11,209	--	11,209
Due to other funds	--	--	--	76,743	--	76,743
Total Liabilities	<u>--</u>	<u>31,943</u>	<u>276,725</u>	<u>101,034</u>	<u>--</u>	<u>409,702</u>
Fund Balances						
Nonspendable:						
Prepays	--	--	--	500	--	500
Restricted for:						
Debt service	170,086	--	--	--	--	170,086
Public improvements	--	341,132	--	--	--	341,132
Infrastructure	--	--	912,027	--	--	912,027
Capital projects	--	--	--	--	16,593	16,593
Unassigned	--	--	--	(68,713)	--	(68,713)
Total Fund Balances	<u>170,086</u>	<u>341,132</u>	<u>912,027</u>	<u>(68,213)</u>	<u>16,593</u>	<u>1,371,625</u>
Total Liabilities and Fund Balances	<u>\$ 170,086</u>	<u>\$ 373,075</u>	<u>\$ 1,188,752</u>	<u>\$ 32,821</u>	<u>\$ 16,593</u>	<u>\$ 1,781,327</u>

TOWN OF LAKE PARK, FLORIDA

Item 3.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

			Special Revenue Funds					
	Debt Service Fund	Public Improvement Fund	Special Projects Fund	Streets & Roads Fund	Capital Projects Bond Fund	Total Nonmajor Governmental Funds		
Revenues								
Taxes	\$ --	\$ --	\$ 883,943	\$ --	\$ --	\$ 883,943		
Intergovernmental	--	--	129,449	398,502	--	527,951		
Miscellaneous	--	274,779	40,000	33	--	314,812		
Total Revenues	--	274,779	1,053,392	398,535	--	1,726,706		
Expenditures								
Current:								
General government	--	--	3,472	--	--	3,472		
Economic Environment	--	405,320	--	--	--	405,320		
Transportation	--	--	--	458,427	--	458,427		
Capital outlay	--	206,183	658,815	1,938	--	866,936		
Total Expenditures	--	611,503	662,287	460,365	--	1,734,155		
Net Changes in Fund Balances	--	(336,724)	391,105	(61,830)	--	(7,449)		
Fund Balances - Beginning	170,086	677,856	520,922	(6,383)	16,593	1,379,074		
Fund Balances - Ending	\$ 170,086	\$ 341,132	\$ 912,027	\$ (68,213)	\$ 16,593	\$ 1,371,625		

STATISTICAL SECTION

TOWN OF LAKE PARK, FLORIDA

Item 3.

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year				
	2014	2015	2016	2017	2018
Governmental Activities					
Net investment in capital assets	\$ 2,837,379	\$ 3,142,197	\$ 3,205,414	\$ 3,862,515	\$ 5,431,953
Restricted	364,900	404,094	506,653	1,029,677	1,509,135
Unrestricted	(195,039)	419,594	1,010,808	1,356,118	1,178,588
Total Governmental Activities Net Position	\$ 3,007,240	\$ 3,965,885	\$ 4,722,875	\$ 6,248,310	\$ 8,119,676
Business-Type Activities					
Net investment in capital assets	\$ 4,662,043	\$ 4,909,675	\$ 4,690,541	\$ 4,506,945	\$ 4,566,524
Restricted	--	--	--	--	--
Unrestricted	607,291	350,817	535,262	347,918	662,698
Total Business-Type Activities Net Position	\$ 5,269,334	\$ 5,260,492	\$ 5,225,803	\$ 4,854,863	\$ 5,229,222
Primary Government					
Net investment in capital assets	\$ 7,499,422	\$ 8,051,872	\$ 7,895,955	\$ 8,369,460	\$ 9,998,477
Restricted	364,900	404,094	506,653	1,029,677	1,509,135
Unrestricted	412,252	770,411	1,546,070	1,704,036	1,841,286
Total Primary Government Net Position	\$ 8,276,574	\$ 9,226,377	\$ 9,948,678	\$ 11,103,173	\$ 13,348,898
	Fiscal Year				
	2019	2020	2021	2022	2023
Governmental Activities					
Net investment in capital assets	\$ 5,809,108	\$ 5,822,996	\$ 6,733,248	\$ 7,040,813	\$ 8,178,523
Restricted	2,028,528	4,511,884	3,743,532	3,485,741	3,543,171
Unrestricted	1,464,835	1,504,174	1,501,051	4,659,622	6,003,711
Total Governmental Activities Net Position	\$ 9,302,471	\$ 11,839,054	\$ 11,977,831	\$ 15,186,176	\$ 17,725,405
Business-Type Activities					
Net investment in capital assets	\$ 4,813,499	\$ 4,766,405	\$ 7,119,055	\$ 10,163,404	\$ 10,313,828
Unrestricted	706,485	788,457	936,660	(1,997,096)	(2,866,459)
Total Business-Type Activities Net Position	\$ 5,519,984	\$ 5,554,862	\$ 8,055,715	\$ 8,166,308	\$ 7,447,369
Primary Government					
Net investment in capital assets	\$ 10,622,607	\$ 10,589,401	\$ 13,852,303	\$ 17,204,217	\$ 18,492,351
Restricted	2,028,528	4,511,884	3,743,532	3,485,741	3,543,171
Unrestricted	2,171,320	2,292,631	2,437,711	2,662,526	3,137,252
Total Primary Government Net Position	\$ 14,822,455	\$ 17,393,916	\$ 20,033,546	\$ 23,352,484	\$ 25,172,774

TOWN OF LAKE PARK, FLORIDA

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General government	\$ 1,608,593	\$ 1,622,346	\$ 2,119,258	\$ 2,379,266	\$ 1,897,797	\$ 1,796,253	\$ 2,114,917	\$ 1,929,635	\$ 2,131,579	\$ 3,246,177
Public safety	4,749,126	4,927,037	3,460,558	3,616,758	3,769,881	3,890,768	3,987,837	4,211,942	5,529,482	4,636,567
Physical environment	268,706	279,885	313,900	337,601	243,451	369,636	250,097	388,350	567,812	789,540
Transportation	564,501	589,970	566,643	572,008	573,583	627,123	738,997	819,468	931,643	1,152,078
Culture and recreation	815,290	842,876	859,896	937,507	1,017,475	1,139,623	1,150,406	843,683	995,026	1,510,035
Economic environment	39,905	1,429	3,925	--	459,417	563,372	786,273	831,683	1,411,479	1,488,811
Interest on long-term debt	276,467	233,655	191,384	147,633	111,880	120,502	120,947	119,915	100,106	114,884
Total Governmental Activities Expenses	8,322,588	8,497,198	7,515,564	7,990,773	8,073,484	8,507,277	9,149,474	9,144,676	11,667,127	12,938,092
Business-Type Activities										
Marina	1,600,962	1,728,929	1,664,332	1,854,387	1,703,023	1,885,821	1,768,741	2,375,706	4,975,478	2,265,025
Sanitation	1,152,304	1,163,127	1,205,728	1,365,725	1,282,784	1,422,337	1,746,142	2,076,764	1,979,857	2,746,651
Stormwater	402,905	335,711	392,237	364,367	386,464	575,569	596,912	704,635	643,893	839,980
Total Business-Type Activities Expenses	3,156,171	3,227,767	3,262,297	3,584,479	3,372,271	3,883,727	4,111,795	5,157,105	7,599,228	5,851,656
Total Primary Government Expenses	\$ 11,478,759	\$ 11,724,965	\$ 10,777,861	\$ 11,575,252	\$ 11,445,755	\$ 12,391,004	\$ 13,261,269	\$ 14,301,781	\$ 19,266,355	\$ 18,789,748

TOWN OF LAKE PARK, FLORIDA

CHANGES IN NET POSITION (CONTINUED)

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Program Revenues										
Governmental Activities										
Charges for services										
General government	\$ 82,406	\$ 89,112	\$ 111,930	\$ 109,601	\$ 123,425	\$ 112,775	\$ 113,464	\$ 108,933	\$ 551,899	\$ 1,220,633
Public safety	778,395	762,073	873,864	1,068,425	1,048,644	1,033,888	1,434,668	1,299,583	3,626,388	1,504,556
Physical environment	--	--	--	--	--	--	--	--	--	205,949
Transportation	31,056	27,680	290	--	35,577	37,409	15,592	14,018	14,389	--
Culture and recreation	46,549	52,827	16,995	26,740	--	--	146,257	64,714	505,770	20,775
Operating contributions and grants										
General government	--	--	--	--	--	--	--	--	1,600,000	564,595
Public safety	--	--	--	--	71,845	4,919	11,725	75,014	1,113	975,642
Physical environment	3,517	2,470	4,951	3,980	51,573	33,660	8,248	77,497	19,399	3,606
Transportation	--	--	--	--	--	--	--	--	180,000	--
Culture and recreation	9,024	9,230	7,116	24,221	--	33,960	1,829,673	--	--	16,781
Economic Environment	--	--	--	--	25,007	50,056	55,223	27,009	27,819	--
Capital contributions and grants	--	--	--	--	323,233	60,354	39,844	3,379	84,208	--
General government	--	--	--	--	1,679,304	1,367,021	3,682,669	1,670,147	6,610,985	--
Public safety	--	--	--	--	--	--	--	--	--	--
Physical environment	--	--	--	--	1,475,452	1,584,076	1,328,429	1,624,539	1,909,905	--
Transportation	18,642	19,245	19,822	23,997	1,696,560	1,768,552	1,739,770	1,904,997	1,892,574	--
Culture and recreation	45,416	9,065	56,726	251,920	768,853	769,833	920,992	918,803	964,669	129,449
Total Governmental Activities										
Program Revenues	1,015,005	971,702	1,091,694	1,508,884	7,299,473	6,856,503	11,326,554	7,788,633	17,989,118	4,641,986
Business-Type Activities										
Charges for services										
Marina	1,105,139	1,357,287	1,340,328	1,403,726	79,162	43,919	38,396	100,000	139,437	1,855,256
Sanitation	1,445,086	1,672,392	1,707,491	1,691,438	11,286	9,454	61,449	--	--	1,933,100
Stormwater	489,396	487,537	487,878	505,642	31,625	288,999	15,614	2,155,778	1,580,413	1,010,117
Operating contributions and grants										
Marina	--	--	--	--	--	--	--	--	--	--
Sanitation	--	--	--	--	--	--	--	--	--	--
Stormwater	--	--	--	--	--	--	--	--	--	--
Capital contributions and grants										
Marina	--	--	--	--	--	--	--	--	--	--
Stormwater	--	--	--	--	--	--	--	--	--	5,123
Total Business-Type Activities										
Program Revenues	3,039,621	3,517,216	3,535,697	3,600,806	122,073	342,372	115,459	2,255,778	1,719,850	4,803,596
Total Primary Government Program Revenues	\$ 4,054,626	\$ 4,488,918	\$ 4,627,391	\$ 5,109,690	\$ 7,421,546	\$ 7,198,875	\$ 11,442,013	\$ 10,044,411	\$ 19,708,968	\$ 9,445,582

TOWN OF LAKE PARK, FLORIDA

Item 3.

CHANGES IN NET POSITION (CONTINUED)

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenue										
Governmental activities	\$ (7,307,583)	\$ (7,525,493)	\$ (6,423,870)	\$ (6,481,889)	\$ (6,394,177)	\$ (7,140,256)	\$ (5,466,805)	\$ (7,474,529)	\$ (5,056,142)	\$ (8,296,106)
Business-type activities	(116,550)	289,469	273,400	16,327	712,928	604,109	(5,188)	1,558,397	(1,112,230)	(1,048,060)
Total Primary Government Net Expense	<u>\$ (7,424,133)</u>	<u>\$ (7,236,024)</u>	<u>\$ (6,150,470)</u>	<u>\$ (6,465,562)</u>	<u>\$ (5,681,249)</u>	<u>\$ (6,536,147)</u>	<u>\$ (5,471,993)</u>	<u>\$ (5,916,132)</u>	<u>\$ (6,168,372)</u>	<u>\$ (9,344,166)</u>
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes	\$ 4,554,358	\$ 4,839,895	\$ 3,496,377	\$ 3,791,642	\$ 3,644,561	\$ 3,443,832	\$ 3,721,481	\$ 4,012,875	\$ 4,234,082	\$ 5,324,494
Infrastructure surtax	--	--	--	389,411	620,736	644,946	610,154	713,453	853,456	883,943
Franchise fees	651,664	598,424	605,622	627,219	632,237	634,652	594,844	635,073	723,836	858,102
Utility service taxes	926,495	952,772	975,706	1,006,475	1,025,980	1,037,613	1,018,200	1,042,374	1,135,538	1,283,912
Local option gas taxes	236,922	251,894	257,756	269,595	266,361	269,924	240,713	249,902	262,118	268,030
Communication sales tax	324,291	315,322	286,682	276,237	278,915	274,449	274,183	262,334	269,188	288,294
Intergovernmental, unrestricted	1,093,000	1,196,655	1,222,771	1,282,459	1,357,344	1,423,061	1,435,228	1,624,209	1,877,912	1,418,852
Gain on sale of surplus property	--	320,000	--	--	--	49,749	--	--	--	--
Miscellaneous revenue	--	--	--	--	--	--	--	--	--	200,907
Investment earnings	12,705	20,104	25,946	54,286	47,015	219,825	108,585	14,925	121,952	542,395
Transfers	199,420	303,078	310,000	310,000	411,877	325,000	--	(941,839)	(1,213,595)	(233,594)
Total Governmental Activities	<u>7,998,855</u>	<u>8,798,144</u>	<u>7,180,860</u>	<u>8,007,324</u>	<u>8,285,026</u>	<u>8,323,051</u>	<u>8,003,388</u>	<u>7,613,306</u>	<u>8,264,487</u>	<u>10,835,335</u>
Business-Type Activities										
Investment earnings	814	4,767	1,911	3,609	5,720	11,653	4,331	617	2,751	16,675
Gain on sale of equipment	--	--	--	--	74,152	--	35,735	--	--	56,543
Miscellaneous revenues	--	--	--	--	--	--	--	--	--	22,309
Transfers	(199,420)	(303,078)	(310,000)	(310,000)	(411,877)	(325,000)	--	941,839	1,213,595	233,594
Total Business-Type Activities	<u>(198,606)</u>	<u>(298,311)</u>	<u>(308,089)</u>	<u>(306,391)</u>	<u>(332,005)</u>	<u>(313,347)</u>	<u>40,066</u>	<u>942,456</u>	<u>1,222,823</u>	<u>329,121</u>
Total Primary Government	<u>\$ 7,800,249</u>	<u>\$ 8,499,833</u>	<u>\$ 6,872,771</u>	<u>\$ 7,700,933</u>	<u>\$ 7,953,021</u>	<u>\$ 8,009,704</u>	<u>\$ 8,043,454</u>	<u>\$ 8,555,762</u>	<u>\$ 9,487,310</u>	<u>\$ 11,164,456</u>
Changes in Net Position										
Governmental activities	\$ 691,272	\$ 1,272,651	\$ 756,990	\$ 3,208,345	\$ 1,890,849	\$ 1,182,795	\$ 2,536,583	\$ 138,777	\$ 3,208,345	\$ 2,539,229
Business-type activities	(315,156)	(8,842)	(34,689)	110,593	380,923	290,762	34,878	2,500,853	110,593	(718,939)
Total Primary Government	<u>\$ 376,116</u>	<u>\$ 1,263,809</u>	<u>\$ 722,301</u>	<u>\$ 3,318,938</u>	<u>\$ 2,271,772</u>	<u>\$ 1,473,557</u>	<u>\$ 2,571,461</u>	<u>\$ 2,639,630</u>	<u>\$ 3,318,938</u>	<u>\$ 1,820,290</u>

TOWN OF LAKE PARK, FLORIDA

Item 3.

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year				
	2014	2015	2016	2017	2018
General Fund					
Nonspendable	\$ 367,260	\$ 755,709	\$ 700,452	\$ 647,423	\$ 580,059
Restricted	33,826	10,316	10,000	10,000	10,000
Assigned					
Subsequent year's expenditures	--	36,458	65,355	47,786	5,900
Unassigned	<u>544,245</u>	<u>563,362</u>	<u>881,030</u>	<u>1,179,607</u>	<u>1,509,094</u>
Total General Fund	<u>\$ 945,331</u>	<u>\$ 1,365,845</u>	<u>\$ 1,656,837</u>	<u>\$ 1,884,816</u>	<u>\$ 2,105,053</u>
All Other Governmental Funds					
Nonspendable	\$ --	\$ --	\$ --	\$ 395	\$ 1,283
Restricted	331,074	414,536	509,239	1,023,816	1,499,135
Assigned					
Subsequent year's expenditures	--	--	7,500	70,954	73,977
Special revenue funds	--	--	206,196	301,084	10,004
Capital projects funds	21,418	253,325	--	--	--
Unassigned	<u>(253,889)</u>	<u>(105,427)</u>	<u>(58,769)</u>	<u>(247,851)</u>	<u>(115,053)</u>
Total All Other Governmental Funds	<u>\$ 98,603</u>	<u>\$ 562,434</u>	<u>\$ 664,166</u>	<u>\$ 1,148,398</u>	<u>\$ 1,469,346</u>
	Fiscal Year				
	2019	2020	2021	2022	2023
General Fund					
Nonspendable	\$ 513,597	\$ 900,294	\$ 991,153	\$ 3,409,863	\$ 3,353,381
Restricted	10,000	10,000	10,000	875,420	478,442
Assigned					
Subsequent year's expenditures	43,458	67,436	104,129	294,429	194,623
Unassigned	<u>1,723,974</u>	<u>1,287,644</u>	<u>1,388,478</u>	<u>959,350</u>	<u>2,497,141</u>
Total General Fund	<u>\$ 2,291,029</u>	<u>\$ 2,265,374</u>	<u>\$ 2,493,760</u>	<u>\$ 5,539,062</u>	<u>\$ 6,523,587</u>
All Other Governmental Funds					
Nonspendable	\$ 1,680	\$ --	\$ 712	\$ 5,966	\$ 5,122
Restricted	2,018,528	4,501,884	3,733,532	3,445,326	3,507,685
Assigned					
Subsequent year's expenditures	--	--	--	--	--
Special revenue funds	--	--	39	16,009	98,194
Capital projects funds	--	--	16,107	26,477	--
Unassigned	<u>(39,144)</u>	<u>(163,353)</u>	<u>(358,920)</u>	<u>(543,117)</u>	<u>(68,713)</u>
Total All Other Governmental Funds	<u>\$ 1,981,064</u>	<u>\$ 4,338,531</u>	<u>\$ 3,391,470</u>	<u>\$ 2,950,661</u>	<u>\$ 3,542,288</u>

TOWN OF LAKE PARK, FLORIDA

Item 3.

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 6,132,517	\$ 6,391,091	\$ 5,077,705	\$ 5,814,747	\$ 5,923,514	\$ 5,761,043	\$ 5,944,679	\$ 6,403,775	\$ 6,946,912	\$ 7,728,499
Licenses and permits	537,298	622,763	732,567	727,048	820,631	761,108	707,998	1,089,750	3,420,988	1,148,939
Intergovernmental	1,742,766	1,827,646	1,821,757	1,971,076	2,469,253	2,239,661	2,137,834	2,548,901	4,662,682	3,764,461
Charges for services	347,788	408,911	345,977	365,978	411,005	437,528	1,228,671	1,622,555	1,751,466	1,597,025
Fines and forfeitures	167,991	80,929	100,810	290,900	159,231	220,336	685,695	193,156	152,691	205,949
Miscellaneous	144,617	470,381	162,649	187,875	193,236	423,564	2,000,208	95,647	815,979	996,367
Total Revenues	<u>9,072,977</u>	<u>9,801,721</u>	<u>8,241,465</u>	<u>9,357,624</u>	<u>9,976,870</u>	<u>9,843,240</u>	<u>12,705,085</u>	<u>11,953,784</u>	<u>17,750,718</u>	<u>15,441,240</u>
Expenditures										
General government	1,459,677	1,610,692	1,812,849	2,285,666	1,979,986	1,987,217	2,281,813	2,612,970	3,067,165	2,990,362
Public safety	4,754,459	4,926,858	3,458,641	3,612,914	3,769,659	3,872,115	3,987,837	4,211,378	5,528,944	4,636,023
Physical environment	269,391	277,727	307,054	329,059	241,094	364,034	619,952	574,401	765,995	788,559
Transportation	488,139	477,058	480,458	472,046	509,351	528,708	685,850	776,439	831,092	911,355
Culture and recreation	718,737	709,111	701,248	803,814	913,563	1,019,952	1,061,868	991,331	1,151,398	1,436,915
Economic environment	39,905	1,429	3,925	--	459,417	563,372	602,624	750,620	1,172,882	1,194,812
Capital outlay	122,795	111,467	222,166	338,565	1,113,065	2,247,676	465,347	1,247,277	752,054	1,271,253
Debt service										
Principal	904,943	915,002	948,039	982,074	646,531	286,450	361,702	364,238	479,084	411,527
Interest	283,903	241,454	199,556	156,080	116,019	92,701	122,631	120,903	101,147	90,586
Grants and aid	--	--	--	--	--	--	--	--	--	293,999
Total Expenditures	<u>9,041,949</u>	<u>9,270,798</u>	<u>8,133,936</u>	<u>8,980,218</u>	<u>9,748,685</u>	<u>10,962,225</u>	<u>10,189,624</u>	<u>11,649,557</u>	<u>13,849,761</u>	<u>14,025,391</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>31,028</u>	<u>530,923</u>	<u>107,529</u>	<u>377,406</u>	<u>228,185</u>	<u>(1,118,985)</u>	<u>2,515,461</u>	<u>304,227</u>	<u>3,900,957</u>	<u>1,415,849</u>
Other Financing Sources (Uses)										
Transfers in	846,898	1,304,254	993,767	1,084,848	1,167,729	1,258,334	979,739	1,073,969	1,146,179	2,078,677
Transfers out	(647,478)	(950,832)	(683,767)	(774,848)	(857,729)	(933,334)	(979,739)	(2,015,808)	(2,359,774)	(2,312,271)
Lease (right-of-use asset) acquired	--	--	--	--	--	--	--	--	--	393,897
Total Other Financing Sources (Uses)	<u>199,420</u>	<u>353,422</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>325,000</u>	<u>--</u>	<u>(941,839)</u>	<u>(1,213,595)</u>	<u>160,303</u>
Net Change in Fund Balances	<u>\$ 230,448</u>	<u>\$ 884,345</u>	<u>\$ 417,529</u>	<u>\$ 687,406</u>	<u>\$ 538,185</u>	<u>\$ (793,985)</u>	<u>\$ 2,515,461</u>	<u>\$ (637,612)</u>	<u>\$ 2,687,362</u>	<u>\$ 1,576,152</u>
Debt Service as a Percentage of Non-Capital Expenditures	13.33%	12.63%	14.50%	13.17%	8.83%	4.35%	4.98%	4.66%	4.43%	4.03%

TOWN OF LAKE PARK, FLORIDA

Item 3.

GOVERNMENTAL FUNDS TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

Fiscal Year	Property Taxes	Franchise Fees	Service Taxes	Services Taxes	Sales Tax	Totals
2014	\$ 4,554,358	\$ 651,664	\$ 926,495	\$ 324,291	\$ 605,562	\$ 7,062,370
2015	4,839,895	598,424	952,772	315,322	650,565	7,356,978
2016	3,496,377	605,622	975,706	286,682	673,639	6,038,026
2017	3,791,642	627,219	1,006,475	276,237	1,067,305 (1)	6,768,878
2018	3,644,561	632,237	1,025,980	278,915	1,320,225	6,901,918
2019	3,441,936	634,652	1,037,613	274,449	1,357,273	6,745,923
2020	4,146,404	594,844	1,018,200	274,183	1,273,258	7,306,889
2021	4,012,875	635,073	1,042,374	262,334	1,492,059	7,444,715
2022	4,234,082	723,836	1,135,538	269,188	1,761,627	8,124,271
2023	5,324,494	858,102	1,283,912	288,294	1,816,898	9,571,700

(1) In 2017 the Infrastructure Surtax started, which is an additional locally approved sales tax.

TOWN OF LAKE PARK, FLORIDA

GENERAL GOVERNMENTAL REVENUE BY SOURCE

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) UNAUDITED

Fiscal Year	Taxes	Licenses and Permits	Inter- governmental	Charges for Services	Fines and Forfeitures	Miscellaneous	Other Financing Sources	Total	Annual Percentage Increase (Decrease)
2014	\$ 6,132,517	\$ 537,298	\$ 1,742,766	\$ 347,788	\$ 167,991	\$ 144,617	\$ 251,300	\$ 9,324,277	3.30%
2015	6,391,091	622,763	1,827,646	408,911	80,929	470,381	353,422	10,155,143	8.90%
2016	5,077,705	732,567	1,821,757	345,977	100,810	162,649	310,000	8,551,465	-15.80%
2017	5,814,747	727,048	1,971,076	365,978	290,900	187,875	310,000	9,667,624	13.10%
2018	5,923,514	820,631	2,469,253	411,005	159,231	193,236	310,000	10,286,870	6.40%
2019	5,761,043	761,108	2,239,661	437,528	220,336	423,564	1,819,679	11,662,919	13.40%
2020	5,944,679	707,998	2,137,834	1,228,671	685,695	2,000,208	--	12,705,085	8.90%
2021	6,403,775	1,089,750	2,548,901	1,622,555	193,156	95,647	--	11,953,784	-5.90%
2022	6,946,912	3,420,988	4,662,682	1,751,466	152,691	815,979	--	17,750,718	48.50%
2023	7,728,499	1,148,939	3,764,461	1,597,025	205,949	996,367	--	15,441,240	-13.00%

TOWN OF LAKE PARK, FLORIDA

ASSESSED VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS UNAUDITED

Tax Year	Real Property Residential	Commercial	Personal Property	Centrally Assessed Property	Assessed Value for Operations	Total Direct Tax Rate	Total Taxable Value (1)
2014	\$ 199,990,131	\$ 244,391,470	\$ 34,480,712	\$ 1,079,128	\$ 479,941,441	10.4705	\$ 479,941,441
2015	225,062,210	262,052,591	34,999,307	1,271,593	523,385,701	10.3455	523,385,701
2016	247,734,289	290,478,840	36,381,709	1,404,468	575,999,306	10.2335	575,999,306
2017	271,762,954	318,484,359	34,296,329	1,494,679	626,038,321	9.4730	626,038,321
2018	290,066,574	339,045,111	34,962,598	1,568,074	665,642,357	8.8055	665,642,357
2019	316,637,931	365,505,348	39,530,880	1,556,194	723,230,353	8.8055	723,230,353
2020	340,559,805	391,381,387	42,715,405	1,549,431	776,206,028	8.8055	776,206,028
2021	390,842,528	459,138,779	43,912,976	1,580,812	895,475,095	8.8055	895,475,095
2022	403,132,350	457,296,345	48,316,946	1,723,008	910,468,649	8.8055	910,468,649
2023	456,221,141	510,951,280	59,722,159	1,826,710	1,028,721,290	8.6451	1,028,721,290

(1) Florida state law requires all property to be assessed at current fair market value. Accordingly, the estimated actual value is equal to the Total Assessed Value.

Source: Palm Beach County Property Appraiser.

TOWN OF LAKE PARK, FLORIDA

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS RATE PER \$1,000 OF ASSESSED VALUE UNAUDITED

Town of Lake Park Property Tax Rates				Overlapping Property Tax Rates - (1)				Overlapping Property Tax Rates - (1)				Total
Tax Year	(2)			Palm Beach County				Palm Beach County School District			Palm Beach	
	Operating Millage	General Obligation Debt Service	Total Town Millage	Operating Millage	General Obligation Debt Service	(2) Fire Rescue MSTU	Total County Millage	Operating Millage	General Obligation Debt Service	Total School Millage	County Special Districts	
2014	8.8055	1.6650	10.4705	4.7815	0.1914	--	4.9729	7.5940	--	7.5940	2.1732	25.2106
2015	5.3474	1.5400	6.8874	4.7815	0.1462	3.4581	4.9277	7.5120	--	7.5120	2.0974	21.4245
2016	5.3474	1.4280	6.7754	4.7815	0.1327	3.4581	8.3723	7.0700	--	7.0700	1.9453	24.1630
2017	5.3474	0.6675	6.0149	4.7815	0.1208	3.4581	8.3604	6.7690	--	6.7690	1.7818	22.9261
2018	5.3474	--	5.3474	4.7815	0.1165	3.4581	8.3561	6.5720	--	6.5720	1.6920	21.9675
2019	5.3474	--	5.3474	4.7815	0.0765	3.4581	8.3161	7.1640	--	7.1640	1.6873	22.5148
2020	5.3474	--	5.3474	4.7815	0.0309	3.4581	8.2705	7.0100	--	7.0100	1.6753	22.3032
2021	5.3474	--	5.3474	4.7815	0.0334	3.4581	8.2730	6.8750	--	6.8750	1.6386	22.1340
2022	5.3474	--	5.3474	4.7150	0.0289	3.4581	8.2020	6.5190	--	6.5190	1.5390	21.6074
2023	5.3474	--	5.3474	4.5000	0.0188	3.4581	7.9769	6.4570	--	6.4570	1.4258	21.2071

Note: All millage rates are based on \$1 for every \$1000 of assessed value

Source: Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

(1) Overlapping rates are those of local and county governments that apply to property owners within the Town of Lake Park. Not all overlapping rates apply to all Town property owners (i.e. The rates for special district apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.).

(2) Starting with tax year 2015, rather than paying for fire services the Town entered into a Municipal Services Taxing Unit (MTSU) with Palm Beach County Fire/Rescue who will receive the taxes directly.

TOWN OF LAKE PARK, FLORIDA

Item 3.

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO UNAUDITED

	2023			
	Taxable Assessed	Taxes	Rank	Percentage of
	Valuation			Total Taxes Levied
Mariners Key Owner LLC	\$ 42,199,993	\$ 288,408	1	5.40%
Wal Mart Stores East LP	22,553,841	203,653	2	3.82%
Florida Power & Light Co	23,301,167	21,187	3	0.40%
SC Lake Park Associates, LLLP	19,192,325	135,381	4	2.54%
Mullinax Ford of PBC, LLC	20,229,891	127,594	5	2.39%
Earl Stewart LLC	16,865,912	92,996	6	1.74%
Lake Park Square Joint Venture	15,126,768	132,055	7	2.47%
Kelsey Industrial, LLC	14,681,788	103,104	8	1.93%
ASVRF Silver Beach Road LLC	14,590,945	75,683	9	1.42%
Northlake Square East LLC	12,004,447	92,891	10	1.74%
Totals	\$ 200,747,077	\$ 1,272,951		23.86%

Source: Palm Beach County Property Appraiser.

	2014			
	Taxable Assessed	Taxes	Rank	Percentage of
	Valuation			Total Taxes Levied
Lake Park Owner LLC	\$ 23,627,361	\$ 234,852	1	4.67%
Wal Mart Stores East LP	14,064,427	147,262	2	2.93%
Mullinax Ford of PBC, LLC	10,134,771	98,819	3	1.97%
Lake Park Square Joint Venture	9,559,895	100,097	4	1.99%
Trust Lake Park LTD	9,000,000	94,235	5	1.88%
Northlake Square East LLC	7,308,226	76,510	7	1.52%
Kelsey Industrial, LLC	7,236,884	74,923	6	1.49%
Congress Avenue Properties LTD	7,120,358	74,554	8	1.48%
Earl Stewart Toyota	7,058,280	73,904	9	1.47%
Twin City Investors, Inc	7,016,766	73,476	10	1.46%
Totals	\$ 102,126,968	\$ 1,048,632		20.86%

Source: Palm Beach County Property Appraiser.

Note: Assessed values are established by the Palm Beach County Property Appraiser's office as of January 1st of each year.

TOWN OF LAKE PARK, FLORIDA

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS UNAUDITED

Tax Year	Total Tax Levy	Amount of Current Taxes Collected (1)	Percent of Current Taxes Collected (1)	Amount of Delinquent Taxes Collected	Tax Year	Total Collected for the Year	Ratio of Total Taxes Collected to Current Levy	Accumulated Delinquent Taxes	Ratio of Delinquent Taxes to Current Levy
2014	\$ 5,025,228	\$ 4,550,477	90.6 %	\$ 8,107	2014	\$ 4,558,584	90.7 %	--	-- %
2015	3,604,768	2,577,893	71.5 %	411	2015	2,578,304	71.5 %	--	-- %
2016	3,905,670	3,460,856	88.6 %	48,873	2016	3,509,729	89.9 %	--	-- %
2017	3,767,181	3,720,816	98.8 %	37,598	2017	3,758,414	99.8 %	--	-- %
2018	3,559,456	3,633,065	102.1 %	11,806	2018	3,644,871	102.4 %	--	-- %
2019	3,867,402	3,436,942	88.9 %	13,066	2019	3,450,008	89.2 %	--	-- %
2020	4,150,684	3,725,509	89.8 %	3,233	2020	3,728,742	89.8 %	--	-- %
2021	4,398,525	4,004,424	91.0 %	8,690	2021	4,013,114	91.2 %	--	-- %
2022	4,868,640	4,236,588	87.0 %	1,108	2022	4,237,696	87.0 %	--	-- %
2023	5,335,978	4,702,805	88.1 %	3,902	2023	4,706,707	0.0 %	--	-- %

(1) Includes discount taken for early payment of property taxes.

Source: Palm Beach County Property Appraiser.

<https://www.pbctax.com/wp-content/uploads/2023/12/Agency-Distribution-Reports.pdf>

TOWN OF LAKE PARK, FLORIDA

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
UNAUDITED

Fiscal Year	Governmental Activities					Business-type Activities					Primary Government				
	General Obligation Bonds	Lease Obligations	Loans Payable	Lease (Right- of-use asset)	Total Governmental Activities	Percentage of Taxable Value of Property	Per Capita	Marina Revenue Bonds	Loans Payable	Lease Obligations	Total Business- type Activities	Total Primary Government	Population	Percent Of Average Household Income	Per Capita
2014	\$ 2,444,756	\$ --	\$ 3,469,381	\$ --	\$ 5,914,137	1.23%	707.43	\$ 3,830,000	\$ 948,963	--	\$ 4,778,963	\$ 10,693,100	8,360	2.63%	1,279.08
2015	1,782,535	--	3,216,600	--	4,999,135	0.96%	591.75	3,705,000	757,064	--	4,462,064	9,461,199	8,448	2.45%	1,119.93
2016	1,088,763	--	2,962,333	--	4,051,096	0.70%	468.88	3,575,000	1,070,087	--	4,645,087	8,696,183	8,640	1.97%	1,006.50
2017	371,249	--	2,697,456	--	3,068,705	0.49%	354.97	3,490,000	885,400	--	4,375,400	7,444,105	8,645	1.86%	861.09
2018	--	--	2,422,491	--	2,422,491	0.36%	281.52	3,320,000	694,447	--	4,014,447	6,436,938	8,605	1.46%	748.05
2019	--	1,494,679	2,136,041	--	3,630,720	0.50%	426.89	3,140,000	1,121,553	--	4,261,553	7,892,273	8,505	1.73%	927.96
2020	--	1,431,057	1,837,961	--	3,269,018	0.42%	382.07	2,955,000	776,077	204,365	3,935,442	7,204,460	8,556	1.36%	842.04
2021	--	1,377,012	1,527,767	--	2,904,779	0.32%	321.08	2,765,000	541,851	155,806	3,462,657	6,367,436	9,047	1.14%	703.82
2022	--	1,320,013	1,105,682	--	2,425,695	0.27%	270.12	2,565,000	320,597	105,597	2,991,194	5,416,889	8,980	0.99%	603.22
2023	--	1,259,919	769,721	378,425	2,408,065	0.23%	268.04	2,365,000	1,071,439	53,681	3,490,120	5,898,185	8,984	1.20%	656.52

Note: Details about the Town's outstanding debt can be found in the notes to the financial statements.

TOWN OF LAKE PARK, FLORIDA

Item 3.

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

AS OF SEPTEMBER 30, 2023

UNAUDITED

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2014	\$ 2,444,756	\$ 90,898	\$ 2,353,858	0.49%	282
2015	1,782,535	94,030	1,688,505	0.32%	200
2016	1,088,763	106,900	981,863	0.17%	114
2017	371,249	146,225	225,024	0.04%	26
2018	--	--	--	0.00%	--
2019	--	--	--	0.00%	--
2020	--	--	--	0.00%	--
2021	--	--	--	0.00%	--
2022	--	--	--	0.00%	--
2023	--	--	--	0.00%	--

TOWN OF LAKE PARK, FLORIDA

Item 3.

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2023

UNAUDITED

Governmental Unit	Debt Outstanding	Estimated (1) Percentage Applicable to Town of Lake Park	Estimated (1) Share of Direct and Overlapping Debt
Overlapping Debt			
Direct Debt - Town of Lake Park			
General obligation bonds	\$ --	100.00%	\$ --
Loans and lease obligations	<u>2,029,640</u>	100.00%	<u>2,029,640</u>
	<u>2,029,640</u>		<u>2,029,640</u>
Other Debt			
Palm Beach County	16,370,000	5.23%	855,526
Palm Beach County School Board	<u>3,314,000</u>	5.23%	<u>173,196</u>
	<u>19,684,000</u>		<u>1,028,721</u>
Total Direct and Overlapping Debt			3,058,361
Estimated town population			<u>8,984</u>
Total Per Capita			<u>\$ 340</u>

(1) Estimates based on ratio of assessed taxable values.

Source: Finance Department, Town of Lake Park, Florida
Palm Beach County Property Appraiser
School Board of Palm Beach County

TOWN OF LAKE PARK, FLORIDA

Item 3.

PLEDGED-REVENUE COVERAGE

LAST TEN FISCAL YEARS UNAUDITED

Marina Revenue Bonds						
Fiscal Year	Gross Revenue	Operating Expense (1)	Net Revenue Available for DebtService	Debt Service (2)	Coverage	
2014	\$ 1,157,019	\$ 940,047	\$ 216,972	\$ 315,713	0.69	
2015	1,357,287	974,610	382,677	315,713	1.21	
2016	1,340,329	911,991	428,338	314,150	1.36	
2017	1,403,726	1,157,953	245,773	317,325	0.77	
2018	1,475,452	1,028,588	446,864	279,513	1.6	
2019	1,607,079	1,231,365	375,714	284,412	1.32	
2020	1,330,386	1,134,523	195,863	282,213	0.69	
2021	1,923,192	1,751,749	171,443	281,663	0.61	
2022	2,311,840	4,355,762	(2,043,922)	285,963	-7.15	
2023	1,993,665	1,653,138	340,527	277,963	1.23	

(1) Expense is exclusive of depreciation.

(2) Includes principal and interest of revenue bonds only.

TOWN OF LAKE PARK, FLORIDA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS UNAUDITED

Fiscal Year	Population (1)	Per Capita Personal Income (1)	Average Household Income (1)	Median Age (1)	Education Level in Years of Formal Schooling	School Enrollment (3)	Unemployment Rate (4)
2014	8,360	\$ 22,071	\$ 48,691	37	N/A	341	6.00%
2015	8,448	18,774	45,780	37	N/A	350	4.90%
2016	8,640	20,984	51,182	38	N/A	348	5.30%
2017	8,645	20,160	46,175	36	N/A	352	4.10%
2018	8,605	20,999	51,186	40	N/A	368	3.40%
2019	8,505	20,799	53,659	37	N/A	368	3.20%
2020	8,556	23,162	61,705	38	N/A	368	6.20%
2021	9,047	23,162	61,705	38	N/A	368	4.10%
2022	8,980	25,015	60,632	36	N/A	546	2.70%
2023	8,984	28,920	54,741	37	N/A	511	3.10%

Data Sources:

(1) The Population for 2013, 2014, 2015, 2016, 2017, 2018, 2019 , 2020,2021 and 2022was obtained from the US Ce Finder. Per Capita, Avg Household Income & Median Age was obtained from the US Census Bureau Fact F.

(3) Lake Park Elementary.

(4) Unemployment rate was obtained from the US Dept of Labor Local Area Unemployment Statistics.

TOWN OF LAKE PARK, FLORIDA

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO UNAUDITED

	2023			2014		
	Employees	Rank	Percentage of Total Town Employees	Employees	Rank	Percentage of Total Town Employment
Employer						
Palm Beach County School District	22,426	1	N/A	21,449	1	N/A
Palm Beach County	5,753	2	N/A	5,330	3	N/A
Tenet Coastal Division PBC	5,734	3	N/A	6,100	2	N/A
Next Era Energy (Parent Co, FPL)	5,330	4	N/A	3,804	4	N/A
Florida Atlantic University	5,059	5	N/A	2,980	6	N/A
Boca Raton Regional Hospital	2,135	6	N/A	2,250	10	N/A
Veterans Health Administration	2,600	7	N/A	2,700	8	N/A
HCA Healthcare	2,419	8	N/A	2,714	7	N/A
The Breakers	2,300	9	N/A	N/A	N/A	N/A
Baptist Health South Florida	2,282	10	N/A	N/A	N/A	N/A
Totals	<u>56,038</u>		<u>N/A</u>	<u>47,327</u>		<u>N/A</u>

Source: Business Development Board of Palm Beach County. Data is for the West Palm Beach to Boca Raton metropolitan area.

N/A: Not available.

TOWN OF LAKE PARK, FLORIDA

Item 3.

FULL-TIME EQUIVALENT TOWN EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS UNAUDITED

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Town Manager	2	2	2	3	2	3	3	3	2	2
Personnel	2	2	2	2	2	2	2	2	2	2
Town Clerk	1	1	2	2	2	2	2	2	2	2
Finance	4	5	5	5	6	5	5	5	5	4
Grant Writer/Chief PIO	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	2
Information technology	1	1	1	1	1	1	1	1	1	1
Public Safety										
Police	--	--	--	--	--	--	--	--	--	--
Fire	--	--	--	--	--	--	--	--	--	--
Community Development	6	6	6	6	5	7	7	7	8	8
Physical Environment										
Public works	8	8	8	8	5	7	7	8	8	8
Vehicle maintenance	1	1	2	2	2	2	2	2	2	2
Transportation										
Transportation	2	2	2	2	2	2	2	2	2	2
Culture and Recreation										
Library	5	5	5	5	5	6	5	4	6	5
Park maintenance	6	6	5	6	6	6	6	5	5	5
Recreation	1	1	1	3	3	3	3	3	3	2
Marina	3	3	3	4	4	5	5	6	6	5
Sanitation	8	8	8	7	7	6	8	7	9	4
Total	50	51	52	56	52	57	58	57	62	54

TOWN OF LAKE PARK, FLORIDA

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
UNAUDITED

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Community development										
Code violations	503	451	723	651	703	891	847	684	781	400
Building permits issued	581	663	830	792	990	683	618	674	868	845
Value of permits (in thousands)	--	--	--	9,871	33,464	12,203	9,844	17,839	61,028	241,912
Transportation										
Street resurfacing (miles)	--	--	--	--	1	--	--	--	--	2
Pot holes repaired	127	450	441	512	585	429	419	468	436	273
Culture and Recreation										
Library										
Circulation	27,360	27,010	29,790	27,300	8,790	4,700	2,669	3,173	2,969	3,981
Programs offered	1,282	1,314	1,300	980	1,015	821	256	57	149	465
Park maintenance										
Acres of parks	69	69	69	69	69	69	69	69	69	69
Recreation										
Recreation programs offered	3	3	--	1	7	7	7	11	9	6
Recreation program attendance	825	825	--	880	134	283	168	190	185	130
Youth athletic participants	--	--	--	--	74	173	68	140	150	100
Marina										
Available slips	112	112	112	112	112	112	112	112	112	112
Sanitation										
Residential customers	3,666	3,666	3,666	3,666	3,397	3,689	3,689	3,666	3,666	3,677
Commercial customers	375	375	375	288	293	303	328	315	295	304
Refuse collected (tons)	8,970	9,385	9,827	10,246	10,362	10,686	11,308	11,758	11,167	9,814
Recyclables collected (tons)	392	398	391	361	377	319	189	279	219	207

Sources: Town departments.

N/A: Not available.

TOWN OF LAKE PARK, FLORIDA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS UNAUDITED

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Street Lights	340	340	340	340	340	345	340	--	675	675
Lane Miles	64	64	64	64	64	64	64	64	64	64
Culture and Recreation										
Marina										
Wet Slips	112	112	112	112	112	112	112	112	112	112
Library										
Books	35,435	35,000	37,000	37,695	42,340	34,780	35,118	36,338	36,338	40,545
Leisure Services										
Ballfields - lighted	2	2	2	2	2	2	2	1	1	1
Basketball courts	2	2	2	2	2	2	2	1	1	2
Soccer fields	1	1	1	1	1	1	1	1	1	2
Tennis courts	6	6	6	6	6	6	6	4	4	8
Parks	7	7	7	7	7	7	7	6	6	7
Sanitation										
Garbage Trucks	13	13	14	14	14	14	14	12	10	11
Water /Sewer	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(Provided by Seacoast Utility).

N/A: Not applicable.

Source: Town Departments, Town of Lake Park, Florida.

REPORTING SECTION

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Town Commission
Town of Lake Park, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lake Park, Florida (the "Town"), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item SD2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item SD2023-002.

Town's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

West Palm Beach, Florida
December 2, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Town Commission
Town of Lake Park, Florida

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Town of Lake Park, Florida's (the "Town") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, that could have a direct and material effect on the Town's major federal program for the fiscal year ended September 30, 2023. The Town's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on its major federal program for the fiscal year ended September 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provision of contracts or grant agreements applicable to the Town's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Marcum LLP

West Palm Beach, Florida
December 2, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Federal Agency, Pass-through Entity Federal Program	Assistance Listing No. (ALN)	Contract/ Grant No.	Total Expenditures
<u>United States Department of Housing and Urban Development</u>			
Direct Program:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218	FL0135100	\$ 29,970
Total CDBG - Entitlement Grants Cluster			<u>29,970</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-19-DC-0002	<u>209,381</u>
Total United States Department of Housing and Urban Development			<u>239,351</u>
<u>United States Department of Treasury</u>			
Indirect Program:			
Passed through State of Florida - Division of Emergency Management - Coronavirus State and Local Fiscal Recovery Funds	21.027	Y5163	<u>975,643</u>
Total United States Department of Treasury			<u>975,643</u>
<u>United States Department of Homeland Security</u>			
Indirect Programs:			
Passed through State of Florida - Division of Emergency Management -			
Hazard Mitigation Grant Program (HMGP)	97.039	DR-4673-DR-FL	5,269
Hazard Mitigation Grant Program (HMGP)	97.039	4337-149-R	5,340
Hazard Mitigation Grant Program (HMGP)	97.039	22FRP76	<u>1,230</u>
Total United States Department of Homeland Security			<u>11,839</u>
Total Expenditures of Federal Awards			<u>\$ 1,226,833</u>

Note: No amounts were provided to subrecipients.

See notes to Schedule of Expenditures of Federal Awards.

TOWN OF LAKE PARK, FLORIDA

Item 3.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) presents the expenditure activity of all federal awards of the Town of Lake Park, Florida (the “Town”) for the fiscal year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the Town.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Town has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

TOWN OF LAKE PARK, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☒ Yes ☐ None reported

Non-compliance material to financial statements noted? ☒ Yes ☐ No

Federal Awards

Internal control over major program:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditors’ report issued on compliance for the major program: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of the Major Federal Program:

<u>ALN</u>	<u>Federal Program</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B federal programs: \$750,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance? ☒ Yes ☐ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

SD2023-001 – GENERAL INFORMATION TECHNOLOGY

Criteria

The Town’s computerized information systems are vital to its daily operations. As such, the Town should have a formal written Information Technology (IT) Policy that documents and encompasses various areas such as: General IT procedural manual, disaster recovery plan, user access reviews, software modifications, data back-up schedules, cybersecurity incident response plan, etc.

Condition

While we observed that certain informal policies are in place and operational, we found that the Town lacks formal documentation for its computer standards, policies, and procedures, which are essential for maintaining control over the numerous computing activities being carried out. Additionally, there is an absence of an official written policy addressing user access reviews, the management of controls for internally developed applications, and the Town’s disaster recovery plan.

Cause

The Town currently does not have a comprehensive formal written IT policy.

Effect

Without proper documentation, management is not assured that its desired policies and procedures are being carried out. In addition, documentation is an effective tool for training new personnel, providing operations instructions, and assisting in system revisions and development of IT needs. Also, in the event of personnel turnover or emergency, the Town does not have a formal written IT policy document to use for immediate reference.

Recommendation

We recommend the Town to produce a formal written IT policy to properly address the condition above and to continuously update the policy on an annual basis as considered necessary. As a component of the policy, the document should include an up-to-date disaster recovery plan to provide continued operations and to ensure electronic files are not lost because of a major computer hardware or software failure or other potential external interruptions (e.g. natural disasters and cybersecurity attacks).

View of Responsible Official and Planned Corrective Action

See accompanying corrective action plan.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

SD2023-002 – NON-COMPLIANCE WITH FLORIDA STATUTES

Criteria

Section 218.39(1), Florida Statutes, requires that a local government shall have an annual financial audit of its accounts and records completed within nine (9) months after the end of its fiscal year.

Condition

The Town did not issue and file the September 30, 2023 financial statements with the Auditor General by June 30, 2024 or the Annual Financial Report (“AFR”) to the Florida Department of Financial Services by June 30, 2024, as required by Florida Statutes.

Cause

The Town experienced significant personnel turnover within the finance department.

Effect

The lack of personnel led to delays in performing required financial statement closing procedures.

Recommendation

We recommend that the Town assess the finance department staffing needs and hire the required personnel.

View of Responsible Official and Planned Corrective Action

See accompanying corrective action plan.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

TOWN OF LAKE PARK, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

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

To the Honorable Mayor and Town Commission
Town of Lake Park, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Lake Park, Florida (the “Town”), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated December 2, 2024.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors’ Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance; Schedule of Findings and Questioned Costs; Summary Schedule of Prior Audit Findings; and Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedules, which are dated December 2, 2024, 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. There were no findings or recommendations made in the prior year that required corrective actions.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Town has made these disclosures in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

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

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate 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 the special district component unit 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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Honorable Mayor, Town Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Marcum LLP

West Palm Beach, Florida
December 2, 2024

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO
SECTION 218.415, FLORIDA STATUTES**

To The Honorable Mayor and Town Commission
Town of Lake Park, Florida

We have examined the Town of Lake Park, Florida (the "Town") compliance with Section 218.415, Florida Statutes, Local Government Investment Policies, for the fiscal year ended September 30, 2023. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with Section 218.415, Florida Statutes, for the fiscal year ended September 30, 2023.

This report is intended solely to describe our testing of compliance with Section 218.415, Florida Statutes, and it is not suitable for any other purpose.

Marcum LLP

West Palm Beach, FL
December 2, 2024



Finance
Department

December 2, 2024

Governing Board
Town of Lake Park

RE: Response to Report of Audit Findings Management Letter for Year
ending September 30, 2023

SD2023-001 General Information Technology

The Chief Information Technology Officer is currently preparing I.T. policies that encompass, and address the findings of the audit. It is anticipated that this process will be completed by 12/31/2024.

SD2023-002 – Non-Compliance with Florida Statutes

There were a multitude of issues that delayed the Town having its annual financial audit completed within 9 months after the end of the fiscal year. There were personnel vacancies, which have been filled as of late June 2024. The employment market in South Florida is very challenging and the Town needed to employ multiple strategies to successfully resolve the issue. Additionally, the Town brought on new financial software in July 2023. This caused delays while employees worked through the learning curve to become fully functional in their positions. Finally, the engagement of new auditors took place too late for the process to successfully conclude by June 30, 2024. At this time, we expect to be in full compliance for June 30, 2025.

Should you have any questions or concerns about the above response, please contact me directly.

Sincerely,

Jeffrey DaSilva

535 Park Avenue
Lake Park, FL 33403
Phone: (561) 881-3350
Fax: (561) 881-3358

www.lakeparkflorida.gov



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: **January 15, 2025**

Agenda Item No.

Agenda Title: December 18, 2024 Regular Commission Meeting Minutes.

- | | |
|---|---|
| <input type="checkbox"/> SPECIAL PRESENTATION/REPORTS
<input type="checkbox"/> BOARD APPOINTMENT
<input type="checkbox"/> PUBLIC HEARING ORDINANCE ON _____
<input type="checkbox"/> NEW BUSINESS
<input type="checkbox"/> OTHER: _____ | <input checked="" type="checkbox"/> CONSENT AGENDA
<input type="checkbox"/> OLD BUSINESS
READING |
|---|---|

Approved by Town Manager
Bambi McKibbon-Turner
Date:

Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of
 Lake Park, ou=Assistant Town Manager/
 Human Resources Director, _____
 email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 09:54:17 -05'00'

Vivian Mendez, Town Clerk, M.MC

Name/Title

Originating Department: <p style="text-align: center;">Town Clerk</p>	Costs: \$ 0.00 Funding Source: Acct. # <input type="checkbox"/> Finance _____	Attachments: Minutes Exhibits
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____. Please initial one.

Recommended Motion: I move to approve the December 18, 2024 Regular Commission Meeting Minutes.



Lake Park Town Commission, Florida

Regular Commission Meeting Minutes

Commission Chamber, Town Hall, 535 Park Avenue, Lake Park, FL 33403

December 18, 2024

Immediately Following the Special Call Community Redevelopment Agency Meeting

Roger Michaud	—	Mayor
Kimberly Glas Castro	—	Vice Mayor
Michael Hensley	—	Commissioner
Mary Beth Taylor	—	Commissioner
Judith Thomas	—	Commissioner
Bambi McKibbon-Turner	—	Interim Town Manager
Thomas Baird	—	Town Attorney
Vivian Mendez, MMC	—	Town Clerk

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person 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 record includes the testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate in the meeting should contract the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.

CALL TO ORDER/ROLL CALL

6:57 P.M.

PRESENT

Mayor Roger Michaud

Vice-Mayor Kimberly Glas-Castro

Commissioner Mary-Beth Taylor

Commissioner Judith Thomas

Commissioner Michael Hensley

PLEDGE OF ALLEGIANCE

The pledge was recited during the Special Call CRA Meeting earlier in the evening.

SPECIAL PRESENTATION/REPORT:

1. P3 Quarterly Report by Forest Development.

Mr. Larry Zabik and Mr. Peter Baytarian from Forest Development presented to the Commission (Exhibit A). Mr. Zabik explained that they would be presenting before the Cabinet and Governor on March 25, 2025 and then provide full updates to the Commission in April 2025.

Commissioner Taylor asked if there will be enough room to plant the palm trees on the US 1 side. Mr. Zabik stated that there should be adequate space and that the landscaping will comply with the Town's code.

Commissioner Thomas commented on the date to meet the Cabinet and Governor in March 2025 and is pleased that they were able to get such an early date. Commissioner Thomas asked if there were any issues with any of the buildings. Mr. Zabik stated that they may have to relocate the barge, but there are no longer concerns with Freedom Boat Club and the dive shop.

Interim Town Manager McKibbon-Turner clarified that the Department of Environmental Protection (DEP) still has issues with Freedom Boat Club because it is a private club and the other dive shop has already left the marina. Commissioner Taylor asked if the Freedom Boat Club will stay. Interim Town Manager McKibbon-Turner stated that they are still working through that question. Town Attorney Baird explained that DEP considers the use to be a club and not open to the public. He stated that DEP will require that the use be removed from the Marina before they go before the Governor and Cabinet. He went on to say that if they could demonstrate that they are open to the public, they may be allowed to stay.

PUBLIC COMMENT:

This time is provided for addressing items that do not appear on the Agenda. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember comments are limited to a TOTAL of three minutes.

James Sullivan expressed concerns with people using motorized scooters with no lights; street sign needed on the Northwest corner of Park Avenue and 10th Street; expressed the need for a skeet shooting range; spoke about a safety issue with hypodermic needle use; street parking; and trash.

CONSENT AGENDA:

All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which event the item will be removed from the general order of business and considered in its normal sequence on the agenda. Any person wishing to speak on an agenda item is asked to complete a public comment card located on either side of the Chambers and given to the Town Clerk. Cards must be submitted before the item is discussed.

Commissioner Hensley asked to have items 6, 7 and 8 pulled.

Motion to approve Consent Agenda items 2-5 and 9 made by Commissioner Hensley, Seconded by Commissioner Taylor.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas, Commissioner Hensley.

2. November 20, 2024 Regular Commission Meeting Minutes
3. Resolution 111-12-24 Fiscal Year 2024/2025 Budget Adjustments
4. Resolution 112-12-24 Authorizing and Directing the Mayor to Enter into a Contract Agreement for the Replacement and Installation of Windows and Doors at Kelsey Park Pavilion (RFQ 119-2024)
5. Resolution 113-12-24 Appointing Town Manager Richard J. Reade to Serve as the Representative of the Town of Lake Park on the Governing Board of Seacoast Utility Authority
9. Request for Approval for the Town Manager to Issue a Work Authorization for Hinterland Group, Inc. to Provide Stormwater Main Line Replacements at Various Locations, Under Terms Set Forth in Resolution Number 43-08-21 and Amendment in Resolution Number 96-12-23, Based on Broward College Request For Proposal (RFP)-2018-1687-EH (Cooperative Purchase Agreement).

Items 6, 7 & 8 were pulled from the Consent Agenda

6. Resolution 114-12-24 Authorizing and Directing the Mayor to Execute an Easement Agreement with the Seacoast Utility Authority Granting an Easement for a Water Main Along Railroad Avenue for Use by Clean Sweep.

Commissioner Hensley asked for an explanation of the item. Community Development Director Nadia DiTommaso explained that Seacoast needs an easement in order to install a water main for

the Clean Sweep project. Commissioner Thomas asked if the aerial image could be displayed (Exhibit B). Commissioner Thomas stated that Clean Sweep is using the road in that area for heavy equipment and suggests maybe having a discussion about improving the road.

Motion to approve Resolution 114-12-24 made by Commissioner Hensley, seconded by Commissioner Taylor. Voting Aye: All.

7. Resolution 115-12-24 Authorizing and Directing the Mayor to Execute a Grant Agreement Amendment between the State of Florida Department of Environmental Protection (FDEP) and the Town of Lake Park for a Performance Period Extension for the Vulnerability Assessment Update.

Commissioner Hensley asked for clarification on what the assessment was for. Public Works Director Jaime Morales explained that the engineers needed to remodel the vulnerability test because the values that the test was based upon had changed.

Motion to approve Resolution 115-12-24 made by Commissioner Hensley, Seconded by Commissioner Taylor. Voting Aye: All.

8. Resolution 116-12-24 Authorizing and Directing the Mayor to Execute an Agreement with the State of Florida, Division of Emergency Management for Grant Funds Associated with Hurricane Milton.

Commissioner Hensley asked for a summary of the item. Finance Director Jeff DaSilva explained that the agenda item is so that the Town can receive funds for Hurricane Milton. Commissioner Thomas asked if this was just a preparation for a claim for damages. Finance Director DaSilva explained that the costs are currently being put together. Vice-Mayor Glas-Castro asked if the Town had filed to participate in the Florida Recovery Obligation Calculation (F-ROC). Finance Director DaSilva stated he would have to look into it and get back with the Commission. Vice-Mayor Glas-Castro stated that the deadline for F-ROC has already passed for 2025.

Motion to approve Resolution 116-12-24 made by Commissioner Hensley, Seconded by Commissioner Taylor. Voting Aye: All.

QUASI-JUDICIAL PUBLIC HEARING (RESOLUTION): NONE

PUBLIC HEARING(S) - ORDINANCE ON FIRST READING: NONE

PUBLIC HEARING(S) - ORDINANCE ON SECOND READING:

10. Ordinance 13-2024 Creating a New Section 30-6 Pertaining to the Operation of Micro-mobility Devices, Golf Carts, Low Speed Vehicles, and Motorized Scooters.

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 30, ARTICLE I TO CREATE A NEW SECTION 30-6 PERTAINING TO THE OPERATION OF MICROMOBILITY DEVICES, GOLF CARTS, LOW SPEED VEHICLES, AND MOTORIZED SCOOTERS; PROVIDING FOR THE AMENDMENT OF CHAPTER 30, ARTICLE II SECTION 30-35 PERTAINING TO HIGH-CAPACITY PASSENGER OR WORK VANS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR THE REPEAL OF ALL LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

Town Planner Anders Viane presented the item. He stated that after adoption of the Ordinance, Public Works will install signage. Commissioner Taylor suggested that next year the Town have a golf cart parade.

Motion to approve Ordinance 13-2024 made by Commissioner Thomas, Seconded by Commissioner Taylor.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas, Commissioner Hensley

Attorney Baird read the Ordinance by title only.

OLD BUSINESS:

11. Presentation Pertaining to the Bert Bostrom Stormwater Project – Excess Fill

Public Works Director Jaime Morales explained the item (Exhibit C). Commissioner Thomas asked about the anticipated cost for additional fencing. Public Works Director Morales advised that the fencing would only be needed if they utilized the area at 10th Street as an alternate location, but they do not recommend using this area. The Commission agreed with the recommendations as set forth in the presentation.

12. Discussion Regarding the Interlocal Agreement with the Town of Palm Beach Shores for the Provision of Fill Material for the Lake Park Harbor Marina.

This item is deferred to January 15, 2025.

NEW BUSINESS:

Vice-Mayor Glas-Castro moved to reorder the agenda and have item 18 moved to the first item under New Business. Commissioner Hensley seconded the motion. Voting Aye: All

18. Presentation by Palm Beach County on the Lake Park Scrub Natural Area Proposed Public Use Improvements and Management Plan Text Amendments.

Ms. Deb Drum, Director of Palm Beach County Environmental Resources Management presented to the Commission (Exhibit D). Commissioner Taylor asked if a pedestrian and bicycle entry could be added on the north end. Ms. Drum stated that they would need to make sure they were complying with the American's with Disabilities Act (ADA), but they will definitely look into doing that. Commissioner Hensley stated he is excited about this and asked how the safety component would be included. Ms. Drum stated that they have a contract with the Palm Beach County Sheriff's Office (PBSO) for enforcement of natural areas throughout the County. They will also have a dedicated toll free phone number for people to report issues within the natural areas. Commissioner Thomas asked how often staff surveys the parcel. Ms. Drum stated that they have been actively monitoring the property since they acquired it. Commissioner Thomas also asked about a future road cutting through the middle of the parcel. Ms. Drum stated that "no road will be going through the parcel". She stated that some of the trails would need to be hardened in order to comply with ADA requirements. Vice-Mayor Glas-Castro asked about the purchase of a parcel outside of the area that would join this property. Ms. Drum stated that this was not a part of the discussion that the County was going to pursue. Vice-Mayor Glas-Castro and Mayor Michaud agree with providing bicycle access from the north side as Silver Beach Road is too busy to ride a bike on. Commissioner Taylor asked what the time frame would be. Ms. Drum stated that they would like to move quickly so they can meet an upcoming grant deadline. She stated that the item will go before the County Commission on January 7, 2025. Vice-Mayor Glas-Castro asked if a letter of support

would be helpful. Ms. Drum stated that it would be helpful. The Commission agreed to draft a letter of support.

Public Comment:

Patricia Leduc spoke in support of the Lake Park Scrub and feels that access from Silver Beach Road would be beneficial.

Brady Drew spoke in support of the Lake Park Scrub and also supports the entrances on the north side of the scrub.

Motion to accept the Palm Beach County request to proceed with the proposed text amendments to the Scrub Area Management Plan in order to enable the improvements as presented, to include a letter of support from the Commission and to include bicycle and pedestrian access from the north side of the scrub area made by Commissioner Taylor, Seconded by Commissioner Thomas.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas, Commissioner Hensley.

13. Discussion of the Legislative and Funding Priority List for the 2025 Florida Legislative Session.

Ms. Ellen Bogdanoff presented to the Commission (Exhibit E). She advised that the legislative session begins March 4, 2025.

Interim Town Manager McKibbin-Turner asked about the funding for the oval-about. Ms. Bogdanoff stated that transportation funding is difficult to obtain, but they will work with the Town on getting it approved.

Vice-Mayor Glas-Castro asked when they should visit. Ms. Bogdanoff recommended the Commission come up during the second or third week of the legislation session if possible. Commissioner Taylor asked if mobility issues would be a priority. Ms. Bogdanoff stated that park issues are difficult to get approved. Vice-Mayor Glas-Castro suggested to have Chief Public Information Officer/Grants Writer Merrell Angstreich work with Ms. Bogdanoff before they are ready to make a motion.

14. Resolution 117-12-24 Amendment to the Agreement between the Town of Lake Park and Becker & Poliakoff to increase the compensation from \$3,500 per month to \$5,000 per month (\$60,000.00) per year effective 10/1/2024 as budgeted for Fiscal Year 2025.

Motion to approve Resolution 117-12-24 made by Commissioner Thomas, Seconded by Vice-Mayor Glas-Castro.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas, Commissioner Hensley.

15. Neighborhood Block Party Grant Discussion.

Special Events Director Riunite Franks explained the item. Commissioner Hensley suggested only 60% of the residents on the block need to agree within 45 days before the event. Consensus was reached for 50% of signature and verification of notice to residents.

16. Inform the Commission that the Town has received the Historic Preservation Grant funds for the design phase of ADA improvements to the Town Hall.

Public Works Director Jaime Morales explained.

Motion made to move forward with the procurement process for architectural services by Vice-Mayor Glas-Castro, Seconded by Commissioner Taylor.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Hensley

Commissioner Thomas was away from the Dias during the vote.

17. Resolution 118-12-24 Authorizing and Directing the Mayor to Execute the Town Consent Agreement between Forest Development P3 LPM, LLC and the Town of Lake Park.

Attorney Baird explained the item. Commissioner Thomas sought clarification that the Town's involvement is limited to the ground leases and site plan approvals. Attorney Baird confirmed this to be correct.

Motion to approve Resolution 118-12-24 made by Vice-Mayor Glas-Castro, Seconded by Commissioner Taylor.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor,

Commissioner Thomas, Commissioner Hensley.

TOWN ATTORNEY, TOWN MANAGER, COMMISSIONER COMMENTS:

Attorney Baird wished happy holidays.

Interim Town Manager McKibbon-Turner provided comments (Exhibit F). Consensus was reached to close Bert Bostrom Park for the duration of the upcoming construction for potential safety concerns. Consensus was reached to escalate the legal review of the Town Code to urgent. Interim Town Manager McKibbon-Turner advised that the consensus for the Brandano contract was no longer necessary. The Commission agreed that Brandano failed to complete their work by the specified date and they would like to withhold payment of the contract. The matter will be reviewed by Town Attorney Baird.

Commissioner Hensley requested discussion of a code enforcement committee. Town Attorney Baird stated that it is much more efficient for the Town to use a magistrate for code hearings.

Commissioner Thomas apologized for missing a few Town events and wished everyone a happy holiday.

Commissioner Taylor wished everyone a happy holiday.

Vice-Mayor Glas-Castro thanked Interim Town Manager McKibbon-Turner for her service over the last few months and wished everyone a happy holiday.

Mayor Michaud also thanked Interim Town Manager McKibbon-Turner and spoke about his children's accomplishments. He thanked staff for all of their contributions.

Commissioner Thomas asked for details about Martin Luther King Jr. Day event. Special Events Director Franks stated the event is on Friday January 17th from 6pm to 9pm.

REQUEST FOR FUTURE AGENDA ITEMS: NONE

ADJOURNMENT:

Motion to adjourn made by Commissioner Thomas, seconded by Commissioner Taylor. Voting Aye: All.

Meeting adjourned 9:52 P.M.

FUTURE MEETING DATE: Next Scheduled Regular Commission Meeting will be held on January 15, 2025.

Mayor Roger D. Michaud

Town Seal

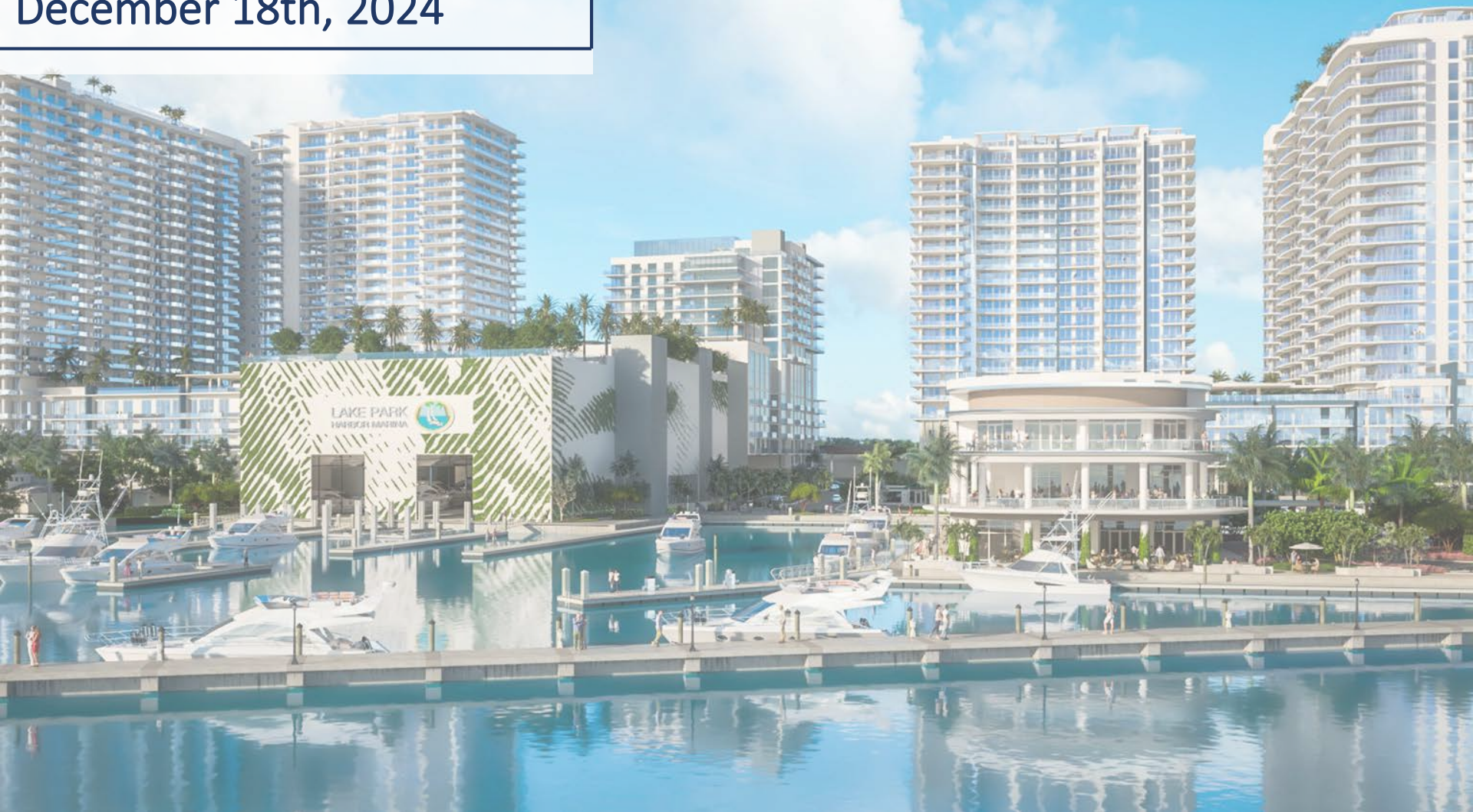
Town Clerk, Vivian Mendez, MMC

Deputy Town Clerk, Laura Weidgans

Approved on this _____ of _____, 2025

P3 Lake Park Harbor Marina Quarterly Update December 18th, 2024

Item 4.



Overview

- Hotel, Boat Storage, Restaurant and Marina leases approved.
- PUD and site plans under review by Community Development Dept.
- State of Florida Reverter appraisal received. We will be proceeding to Governor and Cabinet for approval.
- Monthly Lake Park – Forest Development joint planning meetings.

Exhibit B

Item 4.

Marina Properties Redevelopment Project Critical Path

- Ground Leases – All executed
 - Pod A – Hotel
 - Pod B – Boat Storage Building
 - Pod C – Marina
 - Pod D – Restaurant
- Deed Restrictions and Reverter Clauses:
 - Approval currently in process.
 - Expect to be before Governor and Cabinet Q1 2025
- PUD/Master Plan:
 - Submitted to the Town on 12/18/2023.
 - Resubmittal in preparation

Exhibit B (Cont.)

Marina Properties Redevelopment Project Critical Path

- Hotel & Boat Storage Component
 - Site Plan submitted on 5/29/2024.
 - › Included Architectural Elevations & Floor Plans
 - Responses to comments and updated submittal early 2025
 - Hotel Management Agreement currently in negotiations with Marriot Hotels & Resorts
 - › Premium product → Autograph or Tribute level



Exhibit B (Cont.)

Marina Properties Redevelopment Project Critical Path

- Public Marina & Restaurant Component
 - Site Plan submitted on 5/29/2024.
 - Marina Component → First DEP permit applied for
 - › Response to comments submitted to DEP and USACOE

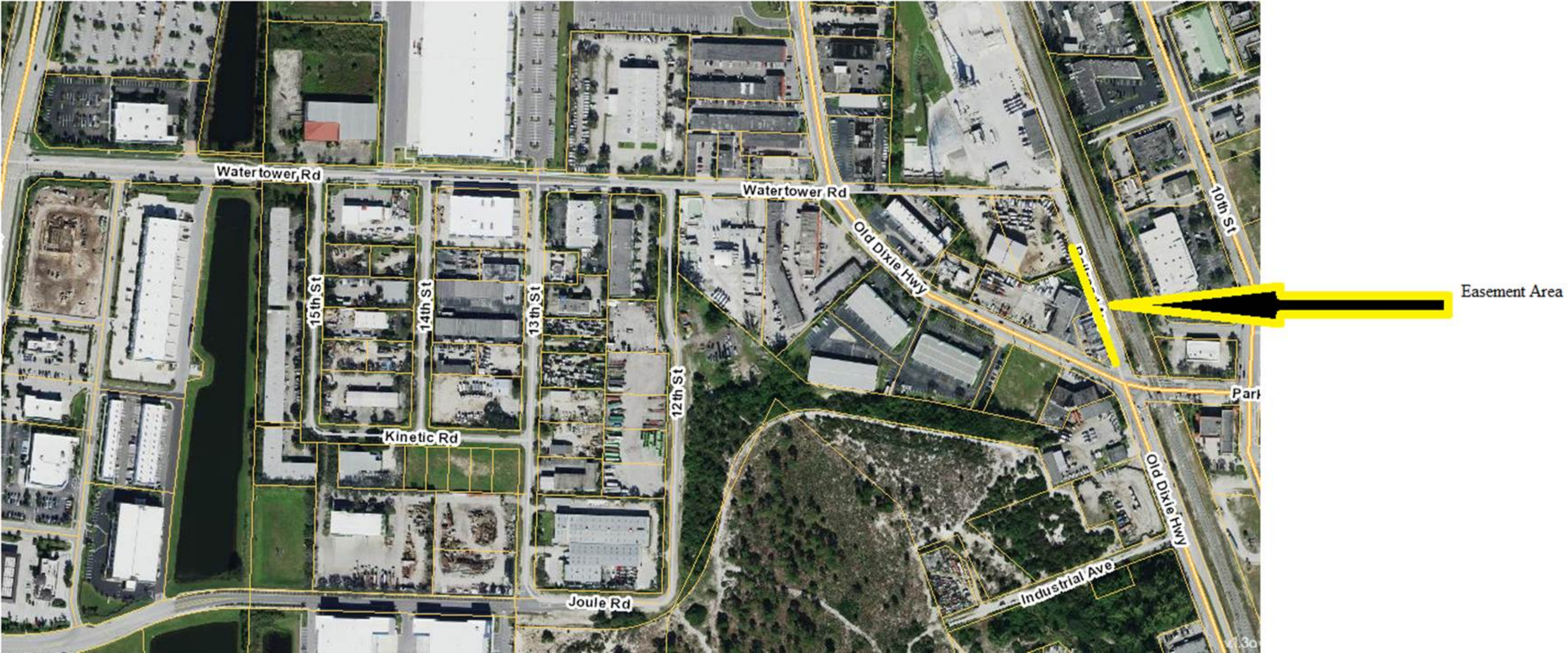






Questions?

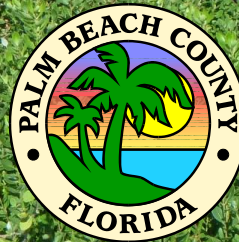






Lake Park Scrub Natural Area Management Plan Amendments

Town of Lake Park Commissioners Meeting
December 18, 2024



Deborah Drum, Director, Environmental Resources Management
Sandy Mann, Principal Planner, Environmental Resources Mgm

Palm Beach County Environmental Resources Management

Item 4.

Our Programs

Finance and Support Services

Financial
Management

Support
Services

Public Outreach

Contracts &
Data
Management

Environmental Enhancement & Restoration

Habitat
Enhancement
and Restoration

Coastal
Resources
Management

Ecosystem and
Endangered
Species
Management

Engineering
Services

Natural Resources Stewardship

Database
Management
and Support

Planning and
Support

Land
Management
and Monitoring

Resource
Maintenance

Prescribed Fire
& Fuels
Management

Mosquito Control

Ground Control
Operations

Aquatics,
Research &
Logistics

Resources Protection

Petroleum
Storage Tank
Compliance

Natural
Resources
Protection

Surface Water
Protection

Contamination
Cleanup &
Monitoring



Palm Beach County Environmental Resources Management

Item 4.

Natural Resources Stewardship

38 Palm Beach County Natural Areas
31,800 acres
Over \$500 million investment
Close to 500,000 visitors per year



PALM BEACH COUNTY
**NATURAL
AREAS**

Location Map of PBC Natural Areas North of Southern Blvd

Item 4.



- Acreage Pines 1
- Cypress Creek 2
- Delaware Scrub 3
- Frenchman's Forest 4
- Hungryland Slough 5
- Jackson Riverfront Pines 6
- Juno Dunes 7
- Jupiter Inlet @ JILONA 8
- Jupiter Mangroves 9
- Jupiter Ridge 10
- J.W. Corbett to Lox NWR Connector 11
- Lake Okeechobee Connector 12
- Lake Park Scrub 13**
- Limestone Creek 14
- Loxahatchee Slough 15
- North Jupiter Flatwoods 16
- Pawpaw 17
- Pine Glades 18
- Pond Cypress 19
- Royal Palm Beach Pines 20
- Sandhill Crane Wetlands 21
- South Cove 22
- Sweetbay 23
- Winding Waters 24

Martin County

Palm Beach County



Insert: Canal Point Area

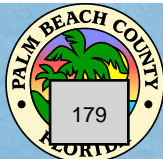
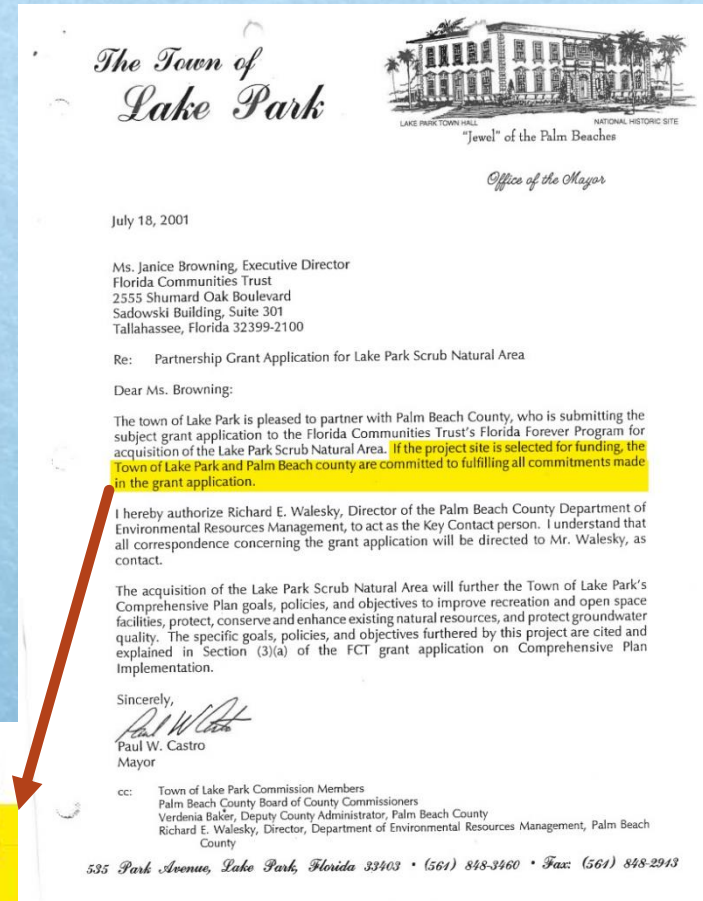
Southern Blvd

History of Town of Lake Park's (Town) Collaboration with Palm Beach County (County) on Lake Park Scrub Natural Area

Item 4.

- In July 2001, the Town partnered with the County to submit an application to Florida Communities Trust (FCT) for funding to help pay for the acquisition of a 50.1-acre portion of the 54.8-acre Lake Park Scrub Natural Area.
- As part of the application process, the Town committed to fulfilling all commitments made in the grant application, including installation of the required public use facilities.

The town of Lake Park is pleased to partner with Palm Beach County, who is submitting the subject grant application to the Florida Communities Trust's Florida Forever Program for acquisition of the Lake Park Scrub Natural Area. If the project site is selected for funding, the Town of Lake Park and Palm Beach county are committed to fulfilling all commitments made in the grant application.



History of Town of Lake Park's Collaboration with the County on Lake Park Scrub Natural Area (Continued)

Item 4.

- In August 2003, the Town, County and FCT entered into FCT Grant Award Agreement #01-036-FF1, which requires the Town and County to construct a wildlife observation area, nature trail, parking lot, kiosk and bike rack within the 50.1-acre portion of the Natural Area funded by FCT.
- If the required public use facilities are not constructed, FCT can legally require ownership of the FCT-funded portion of the Natural Area to be conveyed to the State.

R2003 1086
JUL 15 2003

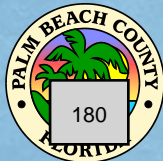
FLORIDA COMMUNITIES TRUST
FF1 AWARD #01-036-FF1
FCT Contract# 04-65-6A-01-FI-J1-036

GRANT AWARD AGREEMENT

THIS AGREEMENT is entered into this 27 day of August, 2003, by and between the **FLORIDA COMMUNITIES TRUST (FCT)**, a nonregulatory agency within the State of Florida Department of Community Affairs, and **PALM BEACH COUNTY** and the **TOWN OF LAKE PARK**, local governments of the State of Florida (Recipient), in order to impose terms, conditions, and restrictions on the use of the proceeds of certain bonds, hereinafter described, and the lands acquired with such proceeds and as described in Exhibit "A" attached hereto and made a part hereof ("Project Site"), as shall be necessary to ensure compliance with applicable Florida Law and federal income tax law and to otherwise implement provisions of Sections 259.105, 259.1051, and Chapter 380, Florida Statutes.

II. PROJECT SITE REQUIREMENTS IMPOSED BY CHAPTER 259, CHAPTER 375, AND CHAPTER 380, PART III, FLORIDA STATUTES.

1. If any essential term or condition of this grant agreement is violated by the FCT Recipient or by some third party with the knowledge of the FCT Recipient and the FCT Recipient does not correct the violation within 30 days of notice of the violation, fee simple title to all interest in the Project Site shall be conveyed to the Board of Trustees of the Internal Improvement Trust Fund. The FCT shall treat such property in accordance with Section 380.508(4)(e), Florida Statutes.



History of Town of Lake Park's Collaboration with the County on Lake Park Scrub Natural Area (Continued)

Item 4.

- In August/September 2003, the Town and County entered into an Interlocal Agreement to cooperatively manage the Natural Area in a manner that protects the ecosystems and populations of listed species within the Natural Area, and does not cause harm to the natural resources.

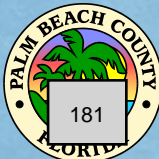
R2003 1551
SEP 23 2003

INTERLOCAL AGREEMENT

THIS AGREEMENT, made and entered into on this 6th day of August, 2003 by and between the Town of Lake Park, a Florida municipal corporation, (the "Town"), and Palm Beach County, Florida, a political subdivision of the State of Florida, (the "County")

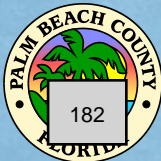
2. The County and the Town agree that the County has acquired, and shall manage, in cooperation with the Town and, in coordination with the management of all natural areas acquired by the County, in a manner to protect ecosystems and populations of listed species throughout the County, the real property located within the corporate limits of the Town of Lake Park, Florida, hereinafter known as the "Lake Park Scrub Natural Area". This real property is more particularly described in Exhibit A attached hereto and made a part hereof (the "Natural Area").

7. The Natural Area shall be open to the public. Facilities shall be developed and operated in a manner that allows the general public reasonable access for observation and appreciation of the significant natural resources within the Natural Area without causing harm to those resources.



County's and State's Financial Investment in Lake Park Scrub Natural Area

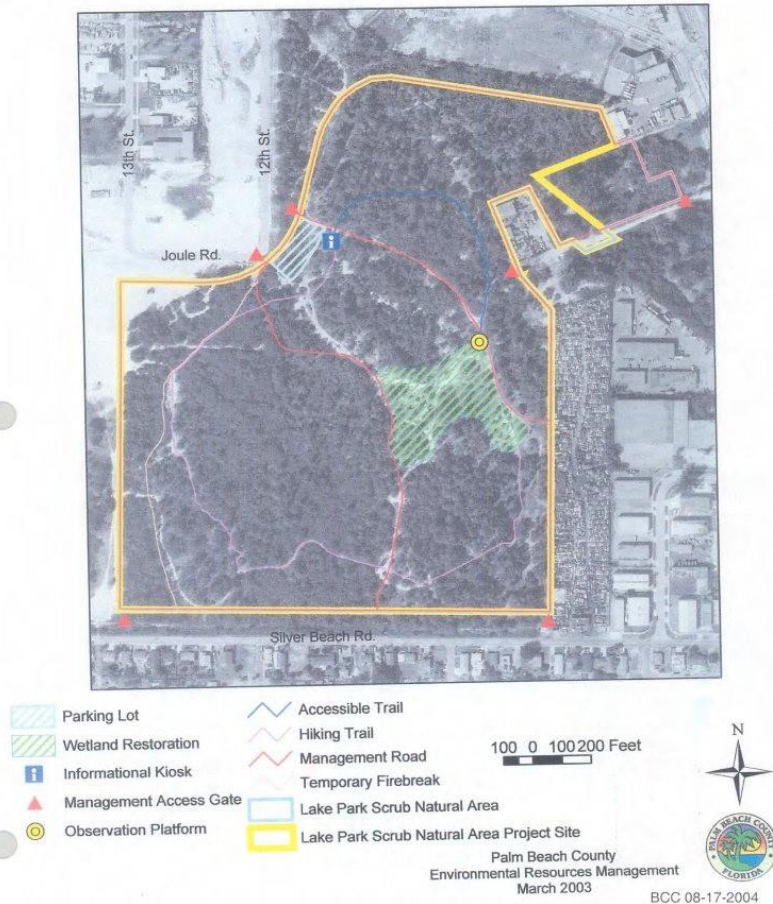
	Palm Beach County	State of Florida (FCT or RTP Grant)
Land Acquisition (FCT Grant for 50.1 acres)	\$1,377,045*	\$1,255,345*
Restoration and Management (does not include staff costs)	1,268,000**	\$0
Design of Proposed Public Use Facilities	103,000**	\$0
Construction of Proposed Public Use Facilities (if RTP Grant is Obtained)	\$350,000**	\$350,000**
Total (Actual* and Estimated**)	3,098,000**	\$1,605,345**



Management Plan Figure Amendment – the figure on the left will be replaced with the figure on the right

Item 4.

Figure 3
Master Site Plan for the Lake Park Scrub Natural Area

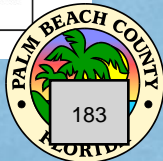


2004

Figure 3
Conceptual Site Plan for Lake Park Scrub Natural Area

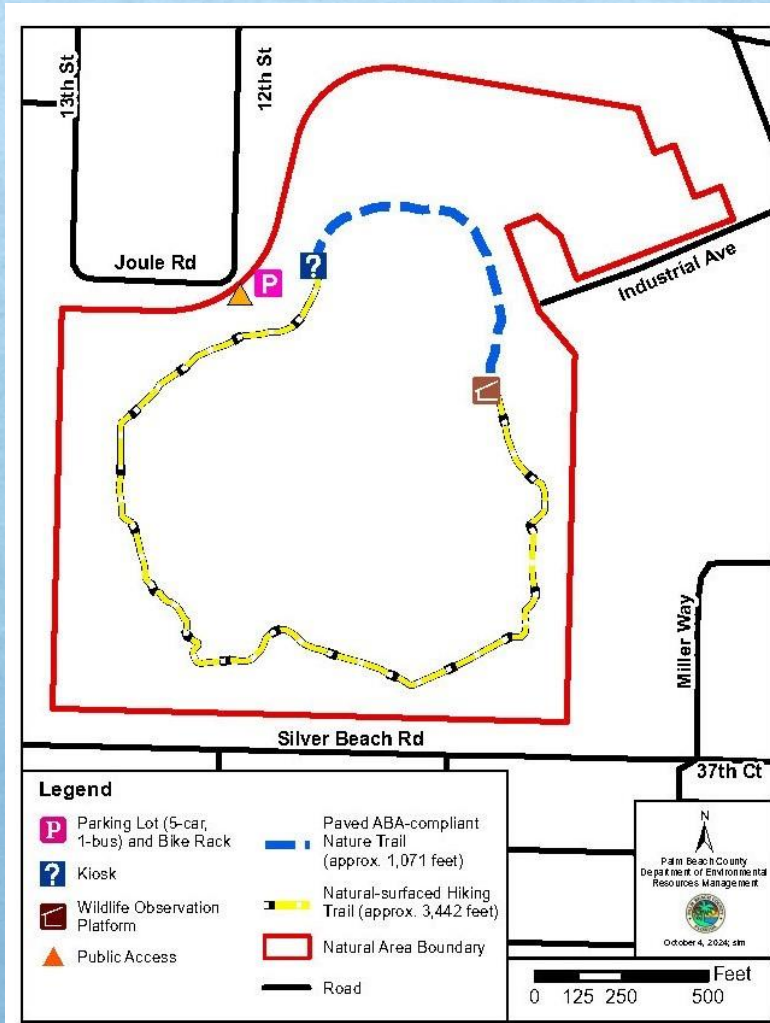


2025

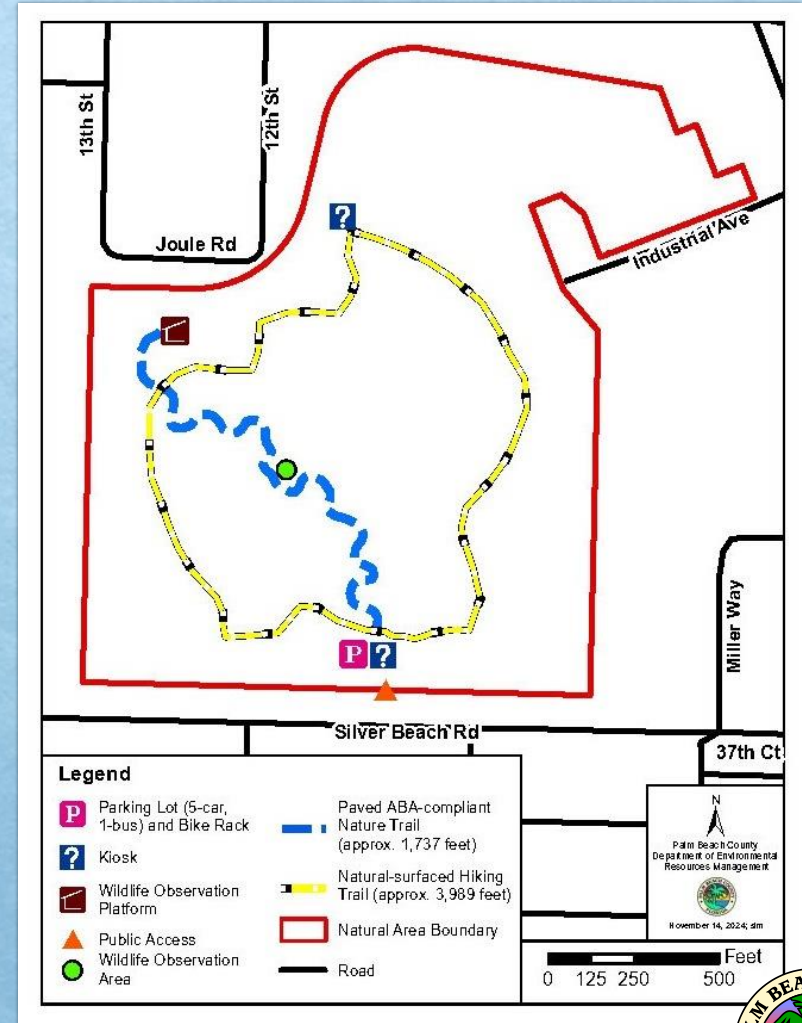


Approved 2004 Master Site Plan and 2025 Proposed Conceptual Site Plan for Lake Park Scrub Natural Area (shown without the aerial photograph to more clearly depict the conceptual public use facilities)

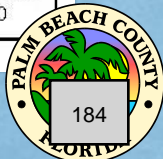
Item 4.



2004



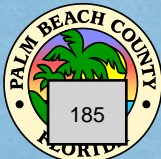
2025



Management Plan Text Amendments

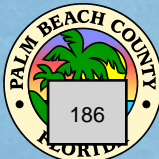
Proposed changes to the management plan text include:

- Relocate the parking lot from the northwest portion of the site to the south-central portion
- Reduce the size of the parking lot from a 10-car, 2-bus parking lot to a 5-car, 1 bus parking lot to reduced impacts to endangered habitat
- Add a kiosk at the northernmost point of the hiking trail to provide information on the historical features of the site



Management Plan Text Amendments (Cont.)

- Add an uncovered wildlife observation area along the nature trail to meet Florida Communities Trust Grant Award Agreement requirements and provide a resting area for people with mobility disabilities
- Relocate the covered wildlife observation platform to an area with a higher elevation to improve visitor experience
- Increase the length of the paved, accessible nature trail and natural-surfaced hiking trail by approximately 737 and 293 feet, respectively, to improve visitor experience



Reasons for Changes to Parking Lot

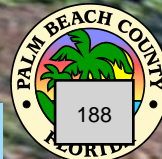
Parking Lot Relocation and Size Reduction:

- Improves Traffic Safety – Old plan had driveway located along a curve with significant grade change (drops off into site); new plan has no curve and only gradual grade change
- Minimizes Impacts to Natural Resources - Size reduction from 10-car/2-bus to 5-car/1 bus parking lot reduces clearing and filling in endangered scrub habitat

Approximate Location of Old Proposed Parking Item 4.



Google Earth Image showing elevation (2x factor) facing west

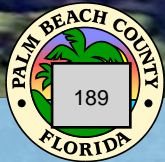


Approximate Location of New Proposed Parking Lot



Image Landsat / Copernicus
Image © 2024 Airbus
Image © 2024 Maxar Technologies

Google Earth Image showing elevation (2x factor) facing west

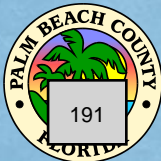


Approval Process / Next Steps

- Approval recommended by Natural Areas Management Advisory Council on November 15, 2024 – Motion was “Recommend Board Approval of the Proposed Amendment to the Lake Park Scrub Management Plan
- At Town of Lake Park Commission --today
- Request for the County Board of County Commissioners to Approve the Proposed Amendment to the Lake Park Scrub Management Plan—scheduled for January 7, 2025
- Request for Florida Communities Trust to Approve the Proposed Amendment to the Lake Park Scrub Management Plan -- pending

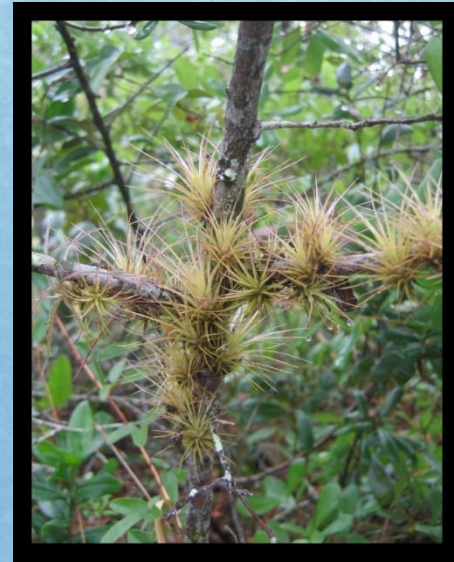
Requested Motion

- Move to accept Palm Beach County's request to proceed with the proposed text amendments to the Lake Park Scrub Area Management Plan and the public use improvements as presented



Thank you for your continued collaboration on Lake Park Scrub Natural Area

Item 4.





Department of Public Works

Decision on Retaining Excess Sand Fill from Bostrom Park Stormwater Project



Excess Fill Material from Bert Bostrom





Expected Fill Quantity

1. The Town of Lake Park anticipates generating approximately 9,000 to 10,000 cubic yards of excess fill material from the Bert Bostrom Park stormwater project.
2. Per the current agreement, 5,000 cubic yards of fill will be transported to the Town's 12th Street Maintenance Yard for future, yet-to-be-determined applications. Nevertheless, we will approach the contractor to increase such amount to 7,000 to 7,500 cubic yards.
3. It is recommended that the remaining fill material (1,500 to 2,000 cubic yards) be retained on-site at Bert Bostrom Park to preserve its availability for potential future development projects and ensure optimal resource utilization.



Bert Bostrom Stormwater Project Fill Strategy



Retainage of Bert Bostrom Fill		
Bert Bostrom Stormwater Project Fill (CY)		9,000
Proposed to relocate to 12th Street (CY)		7,000 to 7,5000
Remaining Fill (CY)		2,000 to 1,500
Bert Bostrom Park Proposed Area (SY)		
Change of land elevation (Inches)	Inches /Yards	Fill to use (CY)
6 to 7	0.17 to 0.19	1,500 to 2,000



Bert Bostrom Stormwater Project Fill Strategy



Storage of Bert Bostrom Fill	
Bert Bostrom Stormwater Project Fill (CY)	9,000
Proposed to relocate to 12th Street (CY)	7,000 to 7,5000



Suggested alternative storage area for

Dredging Fill



Pros

If the fill is intended for nearby projects, storing it at this location can reduce transportation costs and logistical complexities.

If the property is currently underutilized, storing fill can make effective use of the space.

Cons

Outdoor storage in commercial zones is subject to specific conditions and restrictions, such as prohibitions against storage within utility easements, drainage easements, alley rights-of-way, street rights-of-way, or required off-street parking spaces.

The property is zoned as PADD (Park Avenue Downtown District), which permits certain commercial uses upon city approval.

Storing large quantities of fill may affect the visual appeal of the area and could lead to environmental concerns, such as erosion or dust generation.

Note

Safety

To address the safety factor the area would need to be fenced the estimated cost for such is \$10,000 to \$30,000

2025 Legislative Session Outlook

December 18, 2024

Becker

Your State Lobbying Team



Ellyn S. Bogdanoff
Shareholder
Becker



Cody Rogers
Govt' Relations Specialist
Becker

Recent State Appropriation Success

- 2017
 - \$600,000 – Lakeshore Drainage – Sen. Powell
- 2019
 - \$29,000 – Road Striping Improvement Project - Sen. Powell & Rep. Jacquet
- 2022
 - \$700,000 – Lake Shore Drive Drainage Improvements - Sen. Powell & Rep. Caruso
- 2023
 - \$1,000,000 – Septic to Sewer Conversion Project – Sen. Powell & Rep. Edmonds
- 2024
 - \$1,000,000 - Palm Beach Shores - Lake Worth Inlet/Singer Island Channel Dredging Project – Sen. Harrell & Rep. Caruso

\$3.3 Million!

2025 Legislative Session Information

The Florida State Constitution requires the Florida Legislature to meet in Tallahassee for regular session for 60 days every year:

- The regular session begins on the first Tuesday after the first Monday in March for odd-numbered years, and on the second Tuesday after the first Monday in January for even-numbered years.
- “The seat of government shall be the City of Tallahassee, in Leon County, where the offices of the governor, lieutenant governor, cabinet members and the supreme court shall be maintained and the sessions of the legislature shall be held..”
- March 4, 2025 - Regular Session convenes
- May 2, 2025 - Last day of Regular Session
- There are six interim committee weeks between now and the start of the 2025 Legislative Session

The Florida Legislature is constitutionally required to pass a balanced state budget, officially titled the General Appropriations Act, during the annual regular session.

- This is the only piece of legislation legislators are required to pass each year.

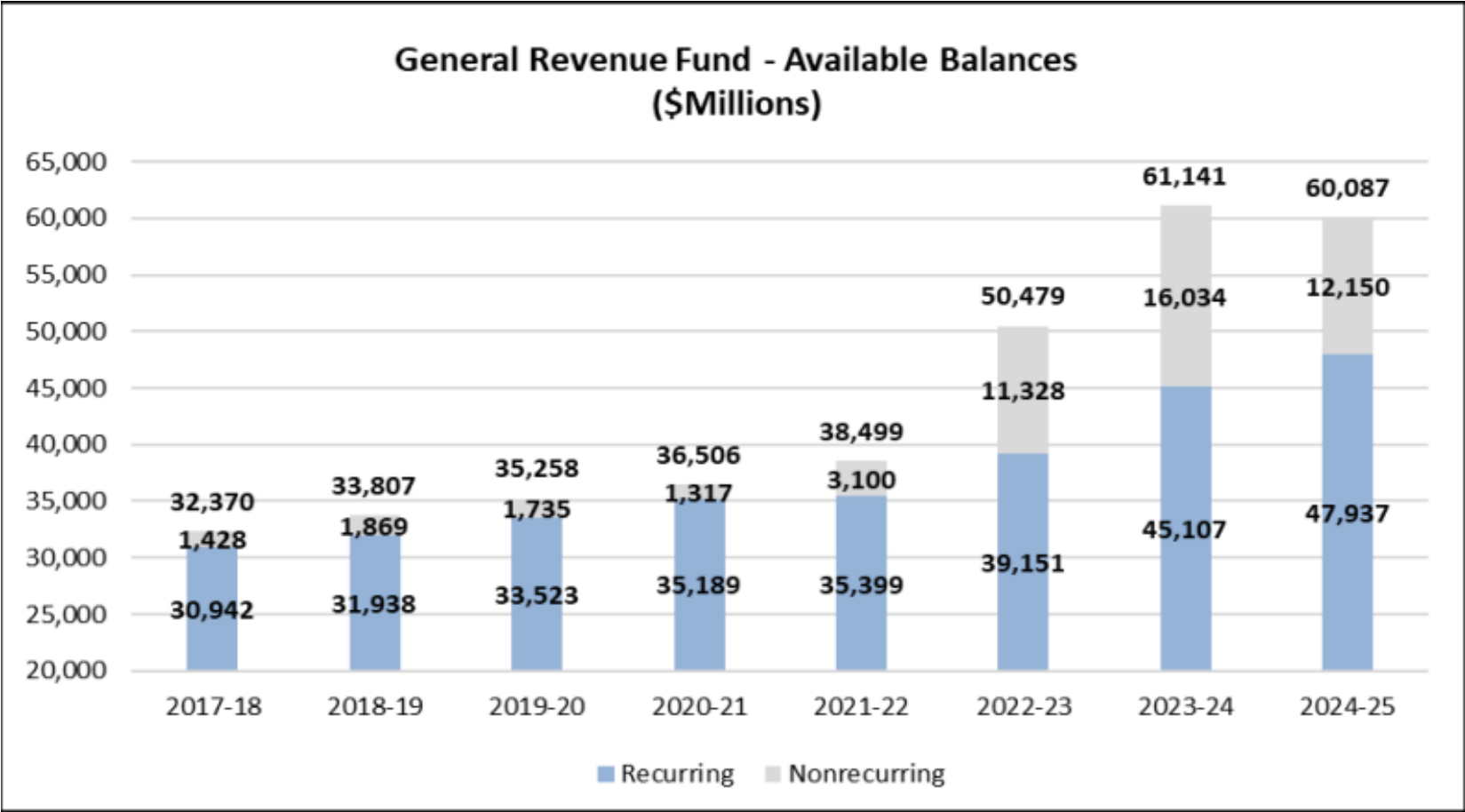
Budget Outlook

- On September 6th, the Legislative Office of Economic and Demographic Research presented an updated Long-Range Financial Outlook to the Legislative Budget Commission.
- “The Outlook projects future expenditures based on recent history, resulting in expenditure projections that outpace the General Revenue funds expected to be available beginning in Year 2 of the Outlook.”
- The budget is projected to go into a deficit in two years unless lawmakers make changes. It predicts a:
 - \$2 billion budget surplus for 2025
 - \$2.82 billion deficit for 2026
 - \$6.94 billion deficit for 2027

Budget Outlook (cont.)

- The forecasts assume the legislature will continue spending on the priorities of the recent years like:
 - Popular tax cuts
 - Investment in affordable housing
 - Increases for health care workers and providers
 - Florida's universal school voucher program
 - Medicaid growth and a shortfall in the employee health insurance program.
- The outlook also demonstrates the fact that pandemic era federal aid dollars are coming to a close.
- The FY 24/25 Budget was \$116.5 billion.

General Revenue Fund Overview



THANK YOU!



TOWN MANAGER COMMENTS
REGULAR TOWN COMMISSION MEETING
Wednesday, December 18, 2024

INFORMATION TECHNOLOGY

We have launched a new cyber security training program designed to enhance our safe computing practices. Going forward and at the beginning of each month a new training module covering various security topics will be sent to all employees and elected officials. These training modules are designed to be brief and engaging, and completion of these modules is mandatory. Any questions should be directed to the Chief Information Security Officer.

LAKE PARK PUBLIC LIBRARY

The Town of Lake Park was an honorable mention for the Small Municipality category of this year's Read for the Record campaign. The town of Lantana was the Read for the Record winner.

The Library Park Public Library would like to thank the Friends of the Lake Park Public Library for donating a flat-screen television which replaces the over 7 year old current TV.

The Library will be closed on Christmas Eve, December 24th, Christmas, December 25th, and New Year's Day, January 1st. The Library will be open Monday, December 23rd until 6 p.m. and until 8 p.m. on December 31st.

Due to the holidays, ESOL, the Homework Club, Chess Club, and Enrichment Time will not be held starting Friday, December 20th. These activities will resume on January 6, 2025, after the New Year starts. There will be Story Times on December 21st and 28th and January 4th. Children's Crafts will be held on December 31st.

PUBLIC WORKS

At the December 18, 2024 meeting, the Commission approved on second reading an amendment to the town's ordinance allowing the use of golf carts on local roads within the town's jurisdiction. Per Florida Statute, local governments permitting golf cart usage on their roads must install signage to communicate such allowances effectively.

Currently, the Public Works department lacks a comprehensive inventory of street signs across the town. However, based on historical data from three roads showing 116 signs, we estimate approximately 400 signs are installed throughout the town's road network. Utilizing approximately 30% to 40% of the total estimated amount of signed, we would need 125 to 175 new signs. To comply with the ordinance requirements, we calculated an estimated cost based on these assumptions: 125 to 175 signs will be mounted on existing poles, estimated at \$12,500 to \$17,500.

Inasmuch as the above amount has not been budgeted for Fiscal Year 2025, we will be bringing forth a budget amendment in early 2025 to provide for such amount so that the required signage can be installed.

SPECIAL EVENTS

City of Rivera Beach MLK Parade

The Town Commission received an invitation to participate in the annual Martin Luther King, Jr. Parade hosted by the City of Riviera Beach on Saturday, January 18, 2025 at 10:00 a.m. At this time, we would like to know if there are any Commissioners that would like to participate.

Lake Park Elementary Caroling Event

Students from Lake Park Elementary will be caroling on Thursday, December 19 from 5:00 p.m.–6:00 p.m. The students will start at Lake Park Elementary, travel north towards Foresteria Drive, west towards 6th street, south on 6th street, east on Evergreen Drive and back to the school.

For more information regarding special events and recreation programs, please contact the Special Events Department at 561-840-0160.

TOWN COMMISSION CONSENSUS

Bert Bostrom Park Upcoming Construction

I would like to bring to your attention a potential safety concern regarding the upcoming construction at Bert Bostrom Park. The stormwater storage chamber installation is scheduled to begin in January 2025, and due to the heavy construction activities involved, we strongly recommend closing the entire park to the public for the duration of this phase of the project.

While the basketball court and playground on 6th Street are currently fenced off, there is still a risk that children, driven by curiosity, may attempt to access the construction zone. Seeking Town Commission consensus on the recommendation to closure of Bert Bostrom Park during the construction as the project presents a significant safety issue.

Town of Lake Park Code Legal Review Update

The CivicPlus legal review of the Town of Lake Park Code will be done at the earliest mid-January 2025 and latest beginning of February 2025. The Agreement date of completion for December 3, 2024 is said to be the ending of the initial term and not associated to the completion date of the legal review. If it is the desire of the Town Commission it can be requested of the attorneys to escalate this project to urgent. Seeking Town Commission consensus.

Town Hall Holiday Decorations

On October 29, 2024, the Town of Lake Park entered into a contract with Brandano Displays, Inc. for the installation of holiday decorations at Town Hall and their maintenance. According to the scope of work as part of the contract, installation was supposed to be complete by November 24, 2024. This did not occur.

Despite repeated attempts to engage the Brandano regarding their commitment to honor the contract, we have not received any response or confirmation from them. And as of this date, the installation has not been completed. It was brought to our attention today that the contractor has partially started installing lights on a building but has not completed the work or communicated their intentions. This lack of responsiveness and failure to fulfill the agreed-upon obligations raises significant concerns.

The term of this contract commenced upon execution by both parties and shall continue until January 15, 2025. We are seeking your consensus to terminate the contract in accordance with the termination clause at Item 9 clause which states that “either party may terminate this Agreement for convenience by providing the other party with 90 days advance written notice of its intention to do so, and to pay Brandano for all work performed up to the termination date”. Inasmuch as Brandano did not complete the installation by November 24, 2024 as set forth in the scope of work and has been nonresponsive to our repeated attempts to engage them, we are seeking consensus to have the Town Attorney terminate the contract, and to withhold payment.

LOCATION OF NAUTILUS SALES OFFICE (BARGE) DEED MODIFICATION MATTER

In our conversations with the Florida Department of Environmental Protection (DEP) regarding the Deed modification matter, DEP made it clear that the Nautilus Sales Office must be relocated from its present location. We have reached out to Forest Development and asked them to identify any land available on their property to where it could relocate its sales office.

PALM BEACH NORTH CHAMBER OF COMMERCE

As I advised the Commission by email, the Palm Beach North Chamber of Commerce has developed its new Business Resource Center where new businesses can find resources to assist with start-ups, networking and educational opportunities, and it has developed its New Business Checklist a copy of which is attached. The first bullet on this checklist “Write Your Business Plan”. I believe this is very important information, and we have already started providing it to new businesses as part of our Business Tax Receipt packet.

I have invited Palm Beach North Chamber of Commerce President and CEO Noel Martinez to our January 15, 2025 Commission meeting to give a presentation about this new resource center, as well as talk about the assistance that the Chamber provides to Lake Park Elementary School. I have also asked him to say a few words about the Chamber’s ribbon cutting packages for new businesses. I had invited him to tonight’s Commission meeting; however, he has a prior conflict.

“HURRICANE READY” PRESENTATION BY WPBF

I have also advised the Commission by email that now that the 2024 Hurricane Season had come to a close, it's time to start identifying ways in which we can assist our residents in preparing for the 2025 Hurricane Season. Toward that end, I have reached out to WPBF and arranged to have one of their meteorologists come to Town Hall to give a “Hurricane Ready” presentation which will be open to the public. The date and time for this presentation is Saturday, May 10, 2025 at noon in our Commission Chamber (the latter in order to facilitate live streaming). We will also supplement this information with our annual Supplement to the Emergency Management Plan in which we list current hurricane shelters and how to register for the Special Needs Shelters; up-to-date evacuation routes; and, local grocery stores and gas stations which are powered by generators. We will also supplement this with FEMA information, as well as any other relevant information.

HOLIDAY OFFICE CLOSURES

Christmas Week Updates

All Town of Lake Park offices, except the Lake Park Harbor Marina, will be closed on Christmas Eve, Tuesday, December 24, 2024. The Lake Park Harbor Marina will operate from 8:00 a.m. to 2:00 p.m.

All Town of Lake Park offices, including the Lake Park Harbor Marina, will be closed on Christmas Day, Wednesday, December 25, 2024.

Sanitation services for Christmas week are as follows:

Monday, December 23: Garbage cart and vegetation collection

Wednesday, December 25: No service in observance of Christmas (Dumpster service will move to Thursday, December 26)

Thursday, December 26: Garbage cart and bulk trash collection

Friday, December 27: Recycling cart collection

New Year's Week Updates

All Town of Lake Park offices, except the Lake Park Harbor Marina, will be closed on New Year's Day, Wednesday, January 1, 2025. The Lake Park Harbor Marina will operate on normal business hours from 8:00 a.m. to 5:00 p.m.

Sanitation services for New Year's week are as follows:

Monday, December 30: Garbage cart and vegetation collection

Wednesday, January 1: No service in observance of New Year's Day (No change to dumpster service)

Thursday, January 2: Garbage cart and bulk trash collection

Friday, January 3: Recycling cart collection



Lake Park Elementary Holiday Caroling Night

Join us at
410 3rd St, Lake
Park, FL
December 19, 2024
starts at 5pm

NEW BUSINESS CHECKLIST



- Write Your Business Plan
- Create Your BLAIM Team
 - Banker, Lawyer, Accountant, Insurance Agent, and Mentor
- Determine Your Legal Structure
 - LLC, C Corporation, S Corporation, Sole Proprietorship, Nonprofit
- Register Your Business
 - Register with the State of Florida on Sunbiz.org.
 - Register with your municipality or Palm Beach County.
- Obtain Necessary Tax Information
 - For Federal Identification Numbers (EINs), apply through the IRS.
 - For State Sales Tax and State Withholding Tax, visit the Florida Department of Revenue.
- Open a Business Bank Account and Identify Sources of Funding
 - Sources of funding can include commercial bank loans, grants, micro-loans, angel investors, venture capitalists, or friends & family.
- Consider Insurance Options
- Attend Networking Events and/or Join an Industry Association

FOR MORE INFORMATION

Interested in scheduling a ribbon cutting or expanding your network through opportunities with your local chamber? Contact us!

(561) 746 - 7111
info@pbnchamber.com
 5520 PGA Blvd., #200
 Palm Beach Gardens, FL 33418
www.pbnchamber.com



LOCAL BUSINESS RESOURCE CENTER

Powered by the **Palm Beach North Chamber of Commerce**

Scan the QR code below to visit the Local Business Resource Center powered by the Palm Beach North Chamber of Commerce. Here you will find access to resources such as business startup information and networking & educational opportunities.



Local Business Resource Center

www.pbnbiz.com



PLEASE CALL BY NUMBER

1

Town of Lake Park
PUBLIC COMMENT CARD

Item 4.

CIVILITY AND DECORUM

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Meeting Date 12/18/2024

Cards must be submitted before the item is discussed!!

***Three (3) minute limitation on all comments

Name: J. SULLIVAN
Address: 348 FLAGLER BLVD

If you are interested in receiving Town information through Email, please provide your E-mail address: _____

I would like to make comments on the following Agenda Item:

I would like to make comments on the following Non-Agenda Item(s):
PROBLEM WITH CARS WHOSE LIGHTS ARE NOT TURNED ON AT DUSK

Instructions: Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



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I would like to make comments on the following Agenda Item:

I would like to make comments on the following Non-Agenda Item(s):

NEED OF A SIGN ON NORTHWEST CORNER
REMAINING DRIVERS WHEN LIGHT IS RED THEIR

Instructions: Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



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J. SULLIVAN

Address:

348 FLAGLER BLVD

If you are interested in receiving Town information through Email, please provide your E-mail address: _____

I would like to make comments on the following Agenda Item:

I would like to make comments on the following Non-Agenda Item(s):

NEED FOR A TOWN ROO SKET RANGE

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Address: 348 FLAGLER BLVD

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I would like to make comments on the following Agenda Item:

I would like to make comments on the following Non-Agenda Item(s):

HEALTH HAZARD DISCARDING OF HYPODERMIC
NEEDLES & CLEANING OF FIRM IV ROLLS OF TOILET

Instructions: Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



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Meeting Date 12/18/2024

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Name: J SULLIVAN

Address: 348 FLAGLER BLVD

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I would like to make comments on the following Agenda Item:

I would like to make comments on the following Non-Agenda Item(s):

STREET PARKING PROBLEM

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6



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Meeting Date 05/20/2024

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***Three (3) minute limitation on all comments

Name: J. Sullivan

Address: 448 E. 1st St. S. E.

If you are interested in receiving Town information through Email, please provide your E-mail address: _____

I would like to make comments on the following Agenda Item:

Individuals stomping feet or others
recycle collection

I would like to make comments on the following Non-Agenda Item(s):

Instructions: Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



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Meeting Date

12/18/2024

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***Three (3) minute limitation on all comments

Name:

Patricia Leduc

Address:

409 2nd Street

If you are interested in receiving Town information through Email, please provide your E-mail address: _____

I would like to make comments on the following Agenda Item:

Lake Park Scrub #18

I would like to make comments on the following Non-Agenda Item(s):

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Meeting Date 12/18/24

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***Three (3) minute limitation on all comments

Name: Brady Drew
Address: 538 Sabal Palm Dr

If you are interested in receiving Town information through Email, please provide your E-mail address: _____

I would like to make comments on the following Agenda Item:

#18 - Lake Park Scrub

I would like to make comments on the following Non-Agenda Item(s):

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Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Agenda Item No.

Agenda Title: Resolution Authorizing the Mayor to Sign the 2025 Municipal Election Vote Processing Equipment Use and Election Services Agreement with the Palm Beach County Supervisor of Election for the Municipal Election Scheduled for March 11, 2025 and Selecting the County Canvassing Board to Canvass the Town's Ballots.

[] SPECIAL PRESENTATION/REPORTS [X] **CONSENT AGENDA**
 [] BOARD APPOINTMENT [] OLD BUSINESS
 [] PUBLIC HEARING ORDINANCE ON _____ READING
 [] NEW BUSINESS
 [] OTHER: _____

Approved by Town Manager **Bambi McKibbon-Turner** Date: _____
Vivian Mendez, Town Clerk
 Name/Title

Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake Park, ou=Assistant Town Manager/Human Resources Director,
 email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 10:00:06 -05'00'

Originating Department: Town Clerk	Costs: \$ Funding Source: Elections Acct. # 106-33000 [X] Finance _____ Jeff DaSilva <small>Digitally signed by Jeff DaSilva DN: cn=Jeff DaSilva, o=Town of Lake Park, ou=Finance Department, email=jdsilva@lakeparkflorida.gov, c=US Date: 2025.01.02 11:55:44 -05'00'</small>	Attachments: 1) Resolution 2) SOE Agreement 3) 2025 Municipal Cost Estimates
Advertised: Date: _____ Paper: _____ [X] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case VM Please initial one.

Summary Explanation/Background:

The Palm Beach County Supervisor of Elections (SOE) has presented the Town of Lake Park with an agreement for Vote Processing Equipment Use and Election Services for the March 11, 2025 Municipal Election. Staff has reviewed the agreement and is requesting that the Town allow

the County Canvassing Board to canvass the ballots during the March 2025 Municipal Election as they did during the March 2024 Municipal Election.

Also included as part of this agenda item is the “Municipal Election Cost Examples”. The document provides a proposed estimate for the March 2025 Municipal Election. The Town has budgeted for the March 2025 Municipal Election.

The purpose of this agenda item is to request approval of the attached Resolution and designating the County Canvassing Board to canvass the Town’s ballots during the March 2025 Municipal election.

Recommended Motion: I move to approve Resolution _____.

RESOLUTION 01-01-25

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, APPROVING AN AGREEMENT WITH THE PALM BEACH COUNTY SUPERVISOR OF ELECTIONS FOR THE DEPLOYMENT AND USE OF VOTE PROCESSING EQUIPMENT AND ELECTION SERVICES; AUTHORIZING THE MAYOR AND TOWN CLERK TO EXECUTE THE AGREEMENT ON BEHALF OF THE TOWN OF LAKE PARK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in 2009, the Palm Beach County League of Cities, through its Ad Hoc Committee on Municipal Elections, negotiated an agreement with the Palm Beach County Supervisor of Elections (SOE) which sets forth the duties, responsibilities and fees associated with the SOE conducting municipal elections, commencing with the 2010 municipal election; and

WHEREAS, the SOE has presented the Town with an Agreement for the Deployment and Use of Vote Processing Equipment and Election Services (the Agreement) for the March 11, 2025 Uniform Municipal Elections in Palm Beach County; and

WHEREAS, the Town Commission has determined that the approval of the Agreement is in the best interests of the residents and electors of the Town of Lake Park.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA as follows:

Section 1. The foregoing recitals are hereby ratified and incorporated herein.

Section 2. The Town Commission hereby approves the Agreement with the Palm Beach County Supervisor of Elections, a copy of which is attached hereto as Exhibit “A” and incorporated herein by reference; and authorizes and directs the Mayor and Town Clerk to execute the Agreement on behalf of the Town.

Section 3. The Town Commission hereby designates that the County Canvassing Board as the members of the Town’s Canvassing Board, authorizing those members or their designees to represent the Town at the Logic and Accuracy (“L&A”) testing of the voting equipment prior to the Uniform Municipal Election.

Section 4. The Town Commission also hereby requests that the SOE prepare vote by mail ballots for the Town, said ballots to be distributed to those electors who request them because they are unable to vote on the day of the Municipal Election. The SOE is hereby requested to count the vote-by-mail ballots and include the Town in the canvassing advertisement.

Section 5. This Resolution shall become effective immediately upon execution.



**2025 MUNICIPAL ELECTION(S)
VOTE PROCESSING EQUIPMENT USE
AND ELECTIONS SERVICES AGREEMENT**

This Vote Processing Equipment Use and Elections Services Agreement (hereinafter referred to as the “Agreement”) is hereby entered into by and between the **Palm Beach County Supervisor of Elections Office** (hereinafter referred to as “SOE”) and _____, **Florida** (hereinafter referred to as “MUNICIPALITY”).

WITNESSETH:

WHEREAS, pursuant to Section 101.34, Florida Statutes, SOE is the legal custodian of certified vote processing equipment owned by Palm Beach County, Florida, and is hereby charged with the responsibility for custody and maintenance of said equipment; and,

WHEREAS, MUNICIPALITY desires, or is otherwise statutorily obligated, to conduct an election that requires the use of vote processing equipment to count ballots; and,

WHEREAS, all vote processing equipment requires specially trained and knowledgeable individuals to program, operate and maintain said equipment; and,

WHEREAS, the Palm Beach County Board of County Commissioners has authorized SOE to provide any necessary terms and conditions for the use of such voting equipment; and,

WHEREAS, SOE can provide the necessary personnel to program, operate and maintain said equipment; and,

WHEREAS, MUNICIPALITY hereby acknowledges it may be responsible for other applicable requirements under the Florida Election Code and any provision of MUNICIPALITY’S Charter or municipal ordinances which may not be addressed or included in this Agreement.

NOW THEREFORE, in consideration of the premises and of the mutual promises, terms and conditions stated herein, SOE and MUNICIPALITY agree as follows:

ARTICLE 1 – RECITALS

The above recitals are true and correct and incorporated herein.

ARTICLE 2 – AGREEMENT

SOE shall provide MUNICIPALITY such necessary vote processing equipment and election services according to the terms and conditions stated in this Agreement, for the purposes of conducting the Uniform Municipal Election (“UME”) to be held on March 11, 2025, along with the necessary vote processing equipment and election services to facilitate polling locations and polling places as may be necessary and agreed upon by the parties. Except for the UME and run-off elections resulting from the UME which are required by MUNICIPALITY charter or ordinance, no other municipal elections will be conducted by SOE except by separate written signed agreement of the parties hereto. Except as may be modified by the parties in said separate written agreement, the

ARTICLE 3 – OPERATION AND PROGRAMING SERVICES

3.1 Municipal Services. For each election, MUNICIPALITY shall pay SOE for election operations, as provided in the attached Exhibits “A” or “B.”

3.2 Vote-By-Mail Ballots. For each election, MUNICIPALITY shall pay SOE for each Vote-By-Mail ballot request processed plus actual postage costs, including Return Postage. MUNICIPALITY shall also pay SOE for each Vote-By-Mail ballot signature verified (see Exhibits “A” and “B”).

3.3 Repairs. For any election, all maintenance, repairs or other troubleshooting services for vote processing equipment, including any processors or tablets, will be performed exclusively by SOE and such services are included in all stated charges. However, SOE does reserve the right to seek reimbursement from MUNICIPALITY for any damage caused by any neglect or unauthorized acts by any employee or representative of MUNICIPALITY.

ARTICLE 4 – OTHER ELECTION CHARGES

4.1 Precinct Services. For each election, MUNICIPALITY shall pay SOE for precinct preparation and poll worker training in accordance with Exhibits “A” and “B.”

4.2 Fee Schedule. For each election, MUNICIPALITY shall pay SOE for any other goods or services not specifically provided for in this Agreement but that may be described or listed in the Municipal Fee Schedule(s) attached hereto as Exhibits “A” and “B”. Where MUNICIPALITY holds elections concurrent with other municipal elections conducted by SOE, the Fee Schedule in Exhibit “A” controls. For all other elections for MUNICIPALITY that are not conducted as part of the UME on March 11, 2025, the Run-Off Election and Stand-Alone Election Fee Schedules set forth in Exhibit “B” control.

4.3 Other. For each election and upon proper notice to MUNICIPALITY, MUNICIPALITY shall pay SOE for any other election services not contemplated herein which may be needed to conduct an orderly election that meets the requirements of law.

ARTICLE 5 – TERM

For each election, the terms of this Agreement begin upon execution of this Agreement by both the SOE and MUNICIPALITY and shall terminate on December 31, 2025, or when all ballots for any election have been processed, all election results have been certified, all vote processing equipment has been returned to the SOE’s warehouse and an audit, if applicable, has been completed, whichever is later. In the event of an election contest or challenge, SOE agrees to cooperate in providing any public records which the SOE maintains or otherwise controls.

ARTICLE 6 – APPLICABLE REQUIREMENTS OF FLORIDA’S ELECTION CODE

MUNICIPALITY shall properly call the election in accordance with any Florida Statutes, applicable charter provisions or city ordinances. MUNICIPALITY agrees that the Municipal Clerk is responsible for the conduct of the MUNICIPALITY’s elections and for ensuring compliance with all applicable Florida Statutes, including the Florida Election Code and any municipal charter provisions and ordinances; provided, however, such statute, charter, or ordinance may specifically impose or delegate certain duties to the SOE; for provisions in a Municipal charter of ordinance, the SOE must consent to the duties set forth in the charter or ordinance in order to be bound by it. Any obligations or duties not set forth in this Agreement or otherwise provided for by law shall be the sole responsibility of MUNICIPALITY.

ARTICLE 7 – NOTICE AND ADVERTISEMENT OF ELECTIONS

7.1 Uniform Municipal Election. SOE shall prepare and arrange for publication of all legal advertising required by state and federal statutes in both English and Spanish and SOE shall be responsible for obtaining the accurate and complete translation of any such advertising. If additional advertisements are required by the MUNICIPALITY'S charter, ordinance(s) or resolution(s), MUNICIPALITY shall be responsible for preparing and arranging for publication of all such legal advertising which is not already satisfied under state and federal statutes. MUNICIPALITY shall be responsible for the accurate and complete translation of any such advertisements.

7.2 Non-UME/Run-Off Election/Stand-Alone Municipal Election(s). In the event of a run-off election and for all stand-alone municipal elections non conducted as part of the UME, MUNICIPALITY shall prepare and arrange for publication of all legal advertising required by state and federal statutes, city charter and city ordinances. MUNICIPALITY agrees that all advertisements of elections conducted in Palm Beach County shall be published in both English and Spanish and that MUNICIPALITY shall be responsible for the accurate and complete translation of any such notices. SOE shall, if available, provide samples of required advertising upon request.

ARTICLE 8 – QUALIFYING OF CANDIDATES

MUNICIPALITY may provide qualifying packets to candidates. MUNICIPALITY shall accept and process all qualifying papers and fees. For audio ballots, MUNICIPALITY shall collect pronunciation guides from candidates at the time of qualifying and shall submit them to SOE at the close of qualifying.

If petitions are part of the qualifying process, the SOE shall be responsible for verifying that all names appearing on such petitions belong to qualified electors of MUNICIPALITY. The SOE agrees to verify any and all signatures for any qualifying petitions timely submitted by MUNICIPALITY in the order such petitions are received. MUNICIPALITY shall pay SOE Ten Cents (\$0.10) per name, or such other amount as determined per Florida Statutes or the Florida Administrative Code, checked to verify any signatures on qualifying petitions. SOE agrees to verify any signatures for any qualifying petitions timely submitted by MUNICIPALITY in the order that such petitions are received. Except as set forth in the following paragraph, SOE shall complete signature verification of petitions within 30 days of receipt of the petitions from MUNICIPALITY.

When MUNICIPALITY provides SOE with candidate petitions before the signature verification cutoff deadline (before noon of the 28th day preceding the first day of qualifying), SOE will verify the signed petitions no later than the 7th day before the first day of qualifying. (See Section 99.095(3), Florida Statutes.) If the candidate reaches the required number of signatures, SOE will continue to verify timely submitted signed petitions until the candidate indicates in writing to stop verification.

In no event shall SOE issue any recommendations or make any legal determinations as to the qualifications of eligibility of any candidate for municipal office.

ARTICLE 9 – PRINTING OF BALLOTS AND BALLOT SERVICES9.1 Uniform Municipal Election.

SOE shall place an order for sufficient quantity of Election Day ballots with a third-party printer as selected exclusively by SOE. MUNICIPALITY shall reimburse SOE for payment to printer if



the MUNICIPALITY's races cause the ballot to add an additional page, in which case MUNICIPALITY shall be responsible for the costs of the additional page. MUNICIPALITY shall pay SOE a per-ballot fee for each Vote-By-Mail ballot printed that is not otherwise being printed by SOE for the Election(s), including any additional pages required for MUNICIPALITY'S races or questions.

MUNICIPALITY shall furnish, immediately upon the conclusion of the qualifying period, all ballot information in English. SOE agrees to provide, at MUNICIPALITY's cost and expense, translation of MUNICIPALITY's ballot language from English to Spanish, including the name of the candidates as they are to appear on the ballot, the name of MUNICIPALITY, the name of the election, the title of office or referendum title, explanation, and questions, in accordance with Section 203 of the Voting Rights Act, as well as Creole translations for the ExpressVote machine.

SOE agrees to provide the layout of the ballot(s) based on the information furnished by MUNICIPALITY and deliver ballot layout to the approved printer. Both SOE and MUNICIPALITY must approve the ballot proof(s).

Once test ballots are received from the printer, SOE will test all vote processing equipment in accordance with the standards established by the Florida Division of Elections and any applicable Florida Statutes. Upon receipt of the printed ballots from the printer, SOE shall receive, securely store and account for all ballots until disbursed to poll workers. SOE shall also control and limit all access to un-voted ballots while in possession of SOE.

9.2 Non-UME/Run-Off Election/Stand-Alone Municipal Election(s).

In the event of a run-off election and for all stand-alone municipal elections not conducted during the UME, MUNICIPALITY will be responsible for providing all information stated in 9.1. MUNICIPALITY will again be responsible for the cost of providing any translations and must again approve ballot content and layout prior to printing.

MUNICIPALITY will also be responsible for reimbursing SOE for any and all costs incurred in accordance with the fee schedule shown in Exhibit "B," and all other costs of the election incurred by SOE.

ARTICLE 10 – POLL WORKERS

10.1 Selection and Training of Poll Workers. SOE will select poll workers from a group of trained poll workers. SOE will assign standby poll workers to be available on Election Day. SOE will train all poll workers in accordance with the Florida Election Code and other guidelines, procedures or regulations as followed or adopted for the conduct of elections in Palm Beach County. The clerk for MUNICIPALITY, or a representative, shall be in attendance for poll worker training sessions. Poll workers shall undergo job specific training and complete the required number of training hours as specified by SOE poll worker department management. All necessary supplies and ballots will be provided by SOE and stored in precinct cabinets or transported in poll worker clerk bags.

10.2 Uniform Municipal Election. SOE shall pay poll workers directly for their services.

Non-UME/Run-Off Election/Stand-Alone Municipal Election(s). In the event of a run-off election and for all stand-alone municipal elections non conducted during the UME, MUNICIPALITY shall promptly pay poll workers directly for their services in the same amounts/at the same hourly rates that SOE pays poll workers which, as of the Effective Date hereof, is set forth in Exhibit "B." If SOE changes the rates of pay/hourly rates SOE is paying poll workers, MUNICIPALITY agrees to pay the current rates of pay/hourly rates being paid by SOE at that time.



ARTICLE 11 – SELECTION OF POLLING PLACES

Item 5.

SOE shall provide a list of Polling Place(s) intended for use as a voting location. Each location shall meet necessary Americans with Disabilities Act (ADA) requirements. In the event of a run-off election and all stand-alone municipal elections not conducted during the UME, MUNICIPALITY shall provide ADA compliant Polling Places. If the polling place is different than what is shown on the voters' most recent voter information card, MUNICIPALITY shall pay the cost for the SOE to mail in a new voter information card with the new location on it. If the location is temporary for the municipal election, MUNICIPALITY shall also pay the costs for the follow-up mailing of the voter information card to designate the previous location as the again-current polling location.

ARTICLE 12 – SAMPLE BALLOTS**12.1 Uniform Municipal Election.**

SOE shall prepare, proof and deliver sample ballot layout to third-party vendor for distribution to registered voters. MUNICIPALITY shall review the sample ballot(s) and confirm the accuracy of the election date, office, candidate name(s) (including the order of appearance on the ballot), polling locations, polling places and all other information contained therein. SOE shall coordinate the mailing of the sample ballots to all registered voters in the municipality prior to the election, including accurate polling place information.

12.2 Non-UME/Run-Off Election/Stand-Alone Municipal Election(s).

In the event of a run-off election and for all stand-alone municipal elections not conducted as during the UME, SOE **shall not** create or mail sample ballots. If MUNICIPALITY wishes to create a sample ballot, MUNICIPALITY must create the sample ballot and if desired by MUNICIPALITY, provide copies to SOE and SOE will post it on SOE's website.

ARTICLE 13 – VOTE-BY-MAIL BALLOTS

MUNICIPALITY shall refer all requests for Vote-By-Mail ballots to SOE. Unless the Clerk for MUNICIPALITY provides written direction to the contrary, SOE agrees to accept all requests for Vote-By-Mail ballots by telephone, mail, email or in person. SOE also agrees to mail Vote-By-Mail and overseas ballots as requested by registered voters, receive and securely store any voted Vote-By-Mail ballots, verify the signatures on any returned voted Vote-By-Mail ballot certificates, facilitate voter signature cures, accommodate public inspection of Vote-By-Mail ballot mailing envelopes and voter certificates, and account for all Vote-By-Mail ballots.

SOE may begin processing Vote-By-Mail ballots prior to Election evening, pursuant to Section 101.68, Florida Statutes.

In the event of a run-off election and for all stand-alone municipal elections not conducted during the UME, if MUNICIPALITY does not use the County Canvassing Board, MUNICIPALITY shall schedule and coordinate the date on which the MUNICIPALITY's Canvassing Board is to assemble to canvass the Vote-By-Mail ballots. If applicable, MUNICIPALITY shall coordinate for the use of SOE facilities to conduct the Canvassing Board activities. MUNICIPALITY shall notice and advertise in both English and Spanish, as needed, the dates of any Canvassing Board meetings. MUNICIPALITY shall convene the Canvassing Board to determine which voted Vote-By-Mail ballots are to be tabulated. MUNICIPALITY shall provide for collection of results from each precinct (See Exhibit "B"). MUNICIPALITY must also ensure they have a Canvassing Board member present for opening, duplication,



tabulation and all other activities requiring Canvassing Board presence by law, at the time specified by SOE.

Item 5.

ARTICLE 14 – TRANSPORTATION OF ELECTIONS EQUIPMENT AND SUPPLIES

14.1 Uniform Municipal Election.

SOE will be responsible for delivery and pick-up of vote processing equipment. Election equipment will be delivered by SOE, or a third-party representative of SOE, on an agreed upon date, up to eight (8) days prior to the election. SOE, or a third-party representative of SOE, will pick up voting equipment on an agreed upon date. SOE shall have full discretion and authority to hire and employ any outside third parties to assist with or perform delivery and pick up of voting equipment (Exhibit “A”).

14.2 Non-UME/Run-Off Election/Stand-Alone Municipal Election(s).

In the event of a run-off election and for all stand-alone municipal elections not conducted during the UME, SOE will maintain responsibility for transportation of equipment and supplies as stated in 14.1.

MUNICIPALITY shall reimburse SOE for any and all costs incurred for equipment delivery and pickup in accordance with the fee schedule set forth in Exhibit “B”.

14.3 MUNICIPALITY is not permitted to deliver any election equipment.

ARTICLE 15 – LOCATION AND STORAGE OF VOTING EQUIPMENT

All voting equipment shall be stored, maintained and located in a well-protected, secure, temperature-controlled, indoor room or facility. Once the voting equipment is delivered to a voting site, no equipment shall be relocated without the prior written approval of SOE.

ARTICLE 16 – CANVASSING OF ELECTION RESULTS

16.1 Uniform Municipal Election. SOE shall schedule and coordinate the date on which the Canvassing Board is to assemble to canvass the results of the election. SOE shall notice and advertise, as needed, the dates of any canvassing board meetings. If a municipality does not use the County Canvassing Board, it shall direct its Canvassing Board Members to convene on such date and time and notice and advertise as necessary. SOE or MUNICIPALITY (as applicable) shall convene the Canvassing Board to determine voter intent and which voted Vote-By-Mail ballots are to be tabulated. SOE shall provide for collection of results from each precinct.

16.2 Non-UME/Run-Off Election/Stand-Alone Municipal Election(s). In the event of a run-off election and for all stand-alone municipal elections not conducted during the UME, if MUNICIPALITY doesn't use the County Canvassing Board, MUNICIPALITY shall schedule and coordinate the date on which MUNICIPALITY's Canvassing Board is to assemble to canvass the results of the election. If applicable, MUNICIPALITY shall coordinate for the use of SOE facilities to conduct the Canvassing Board activities. MUNICIPALITY shall notice and advertise in both English and Spanish, as needed, the dates of any Canvassing Board meetings. MUNICIPALITY shall convene the Canvassing Board to determine voter intent and which voted Vote-By-Mail ballots are to be tabulated. MUNICIPALITY shall provide for collection of results from each precinct (See Exhibit “B”). MUNICIPALITY must also ensure they have a Canvassing Board member present for opening, duplication, tabulation and all other activities requiring Canvassing Board presence by law.



ARTICLE 17 – AUDITS

Item 5.

MUNICIPALITY agrees to pay SOE for the costs of the Audit any additional costs as may be necessary, including overtime expenses, for conducting the audit.

ARTICLE 18 – POST-ELECTION RECORDS RETENTION

SOE shall process affirmation forms and sort, inventory, and pack all election materials for pickup by SOE for retention and disposition. SOE shall store or cause to be stored all necessary election records and ballots until expiration of retention period as prescribed by applicable Florida Statutes and Rules.

ARTICLE 19 – VOTER HISTORY

SOE will record voter history for all electors voting in the municipal election(s) in a timely manner.

ARTICLE 20 – OTHER NECESSARY COSTS

As provided in Article 4, any additional costs or fees that may be incurred by SOE in compliance with the Florida Election Code and as a direct result of MUNICIPALITY's election(s), that are not specified in this Agreement, shall be paid for by MUNICIPALITY at rates and fees as established by SOE. Examples of such additional costs or reimbursements include, but are not limited to, the following:

- A. Recounts. Any expenditure by the SOE for conducting a recount, including any overtime expenses for reprogramming voting equipment, and other expenses as may be necessary to conduct a recount; and,
- B. Attorneys' Fees and Costs. Actual attorneys' fees and costs incurred by SOE for research or representation on any matter that are incurred as a direct result of MUNICIPALITY's participation in the UME or any subsequent municipal election, shall be invoiced by SOE for reimbursement by MUNICIPALITY.

ARTICLE 21 – HOLD HARMLESS COVENANT

The parties to this Agreement and their respective officers and employees shall not be deemed to assume any liability for the acts, omissions and negligence of the other party. Furthermore, nothing herein shall be construed as a waiver by either party of sovereign immunity pursuant to Section 768.28, Florida Statutes.

Each party to this Agreement shall be liable for its own actions and negligence. To the extent permitted by law, MUNICIPALITY shall indemnify, defend and hold harmless the SOE against any actions, claims or damages arising out of MUNICIPALITY's negligence, willful or intentional acts or omissions in connection with its performance under this Agreement; and SOE shall indemnify, defend and hold harmless MUNICIPALITY against any actions, claims or damages arising out of the negligence, willful or intentional acts or omissions of the SOE in connection with its performance under this Agreement. Nothing herein shall be construed as consent by either the SOE or MUNICIPALITY to be sued by third parties in any matter arising from this Agreement. MUNICIPALITY also agrees to indemnify SOE against any administrative challenges, civil suits or other legal challenges or appeals that may arise, including all attorneys' fees and costs, from the contest of MUNICIPALITY'S election results or the validation of any of MUNICIPALITY'S candidate qualifications. The foregoing indemnification shall not constitute a waiver of sovereign immunity beyond the waiver or limits set forth at Section 768.28, Florida Statutes. In no case shall such limits for SOE or MUNICIPALITY extend beyond \$200,000 for any one person or beyond \$300,000 for any judgment which, when totaled with all other



judgments, arises out of the same incident or occurrence. Furthermore, nothing herein shall be construed as consent by MUNICIPALITY or the SOE, as a state agency or subdivision of the State of Florida, to be sued by third parties in any matter arising out of any contract.

Item 5.

These provisions shall not be construed to constitute agreement by either party to indemnify the other for such others' negligent, willful or intentional acts or omissions.

ARTICLE 22 – ENTIRETY AND AMENDMENTS

The Agreement embodies this entire agreement between SOE and MUNICIPALITY and supersedes all prior agreements and understandings relating to the conduct of elections. No modification, amendment or alteration to this Agreement shall be effective of binding unless submitted in writing and executed by the duly authorized representatives of both SOE and MUNICIPALITY.

ARTICLE 23 – EFFECTIVE DATE

The effective date of this Agreement shall be the latest date of execution by duly authorized representatives of SOE and MUNICIPALITY as shown on the signature page hereto.

ARTICLE 24 – NOTICES

NOTICES: All formal notices affecting the provisions of this Agreement may be delivered in person or be sent by registered mail or by a recognized overnight courier such as FedEx, to the individual designated below, until such time as either party furnishes the other party written instructions to contact another individual or different location.

For the SOE:

Supervisor of Elections
4301 Cherry Road
West Palm Beach, Florida 33409
Attention: Wendy Sartory Link

For the MUNICIPALITY:

Attention: _____

ARTICLE 25 – NONWAIVER

A waiver by either party of any breach of this Agreement shall not be binding upon the waiving party unless such waiver is in writing and duly signed by both parties to this Agreement. In the event of a written waiver, such a waiver shall not affect the waiving party's rights with respect to any other or further breach. The making or acceptance of a payment by either party with knowledge of the existence of a default or breach shall not operate or be construed to operate as a waiver of any subsequent default or breach.

ARTICLE 26 – SEVERABILITY

The invalidity, illegality, or unenforceability of any provision of this Agreement, or the occurrence of any event rendering any portion or provision of this Agreement void or voidable, shall in no way affect the validity or enforceability of any other portion or provision of the Agreement. Any void or voidable provision shall be deemed severed from the Agreement and the balance of the Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void. The parties further agree to reform the Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this section shall not prevent the entire Agreement from being held void should a provision which is of the essence of the Agreement be determined to be void by a court of competent jurisdiction.



IN WITNESS WHEREOF, we, the undersigned, do hereby state that we have the authority to bind and obligate as promised herein, SOE and MUNICIPALITY for the purposes of executing this Agreement on the dates set forth below.

Signature

Wendy Sartory Link

Name (Printed or Typed)

Palm Beach County Supervisor of Elections

Title

Date

Witness Signature

Witness Name (Printed or Typed)

Signature

Name (Printed or Typed)

Title

Date

Witness Signature

Witness Name (Printed or Typed)

EXHIBIT “A”

**Palm Beach County Supervisor of Elections
Schedule of Municipal Election Fees
Uniform Municipal Elections 2025**

Standard Operation and Programming	
Polling Place Operations	
Ballot Preparation and Printing	
Vote-By-Mail (VBM) Ballot Requests and Postage	
Post-Election Reporting and Audit	
Service Center Operations and Tabulation	
Total (small municipality ≤ 2k registered voters = \$600)	\$750.00
VBM Services Other Than Required for PPP	
VBM Ballot Services – Per Ballot Processed	\$6.50/Ballot
VBM Return Mail Postage Costs – Actual Cost	.53
Unanticipated Costs	TBD



EXHIBIT “B”

**Palm Beach County Supervisor of Elections
Schedule of Non-UME/Municipal Run-Off/Stand-Alone
Election Fees 2025**

General Municipal Non-UME/Run-Off/Stand-Alone Election Services	Estimated Costs
Vote-by-Mail Ballot Services Outgoing	\$6.50/Ballot
Vote-by-Mail Ballot Returned	\$.53/ballot
Run-Off/Stand-Alone Election Day Services	\$12,143.35
Precinct Services (per precinct)	\$275.97
Accounting/Billing	\$141.36
Polling Location Inspection (if applicable)	\$ 66.53
POLL WORKER PAY Election Day lump sum*: Clerk: \$440.00 Assistant Clerk: \$340.00 VST: \$355.00 Inspector: \$255.00 Deputy: \$225.00 Standby Poll Worker (deployed by SOE): Paid at rate for the position for which they are trained. *Rate of pay is a lump sum that includes training and election day. The Clerk, Assistant Clerk, and VST pay rate also includes Monday set-up. If applicable: a Clerk may be required to assist with precinct register pick-up from SOE and delivery to the polling location. This extra duty would increase his/her pay by \$25.00, making his/her pay rate \$465.00. *If Applicable: An Inspector or Deputy may be required to assist in the ride along duties at the end of the night to fulfill party diversity requirements. This extra duty would increase his/her pay by \$25.00, making his/her pay rate as follows: Inspector \$280.00 Deputy \$250.00 Any additional items requested by the municipality will be invoiced separately	TBD
On call support (\$2500 range)	Invoiced by Vendor TBD

*Itemized invoices will be provided in the event of a run-off election.



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Originating Department: Public Works

Agenda Title: Resolution Authorizing and Directing the Mayor to Extend the Non-Exclusive Franchise Agreement with Waste Management, Inc. for the Provision of Roll-Off Container Collection Service

Approved by Town Manager: Bambi McKibbon-Turner
 Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake
 Park, ou=Assistant Town Manager/Human Resources
 Director, email=bturner@lakeparkflorida.gov, c=US
 Date: 2024.12.10 15:23:31 -05'00'

Cost of Item: \$0.00 **Funding Source:** _____

Account Number: _____ **Finance Signature:** _____

Advertised: _____

Date: N/A **Newspaper:** _____

Attachments: Resolution Authorizing and Directing the Mayor to Extend the Non-Exclusive Franchise Agreement with Waste Management, Inc. for the Provision of Roll-Off Container Collection Service.

Copy of Resolution number 69-11-21 and Original Non-Exclusive Franchise Agreement between the Town of Lake Park and Waste Management, Inc. for the Provision of Roll-Off Container Collection Service.

Please initial one:

_____Yes, I have notified everyone

JM _____Not applicable in this case

Summary Explanation/Background:

On November 17, 2021, the Town Commission approved Resolution No. 69-11-21, authorizing the Mayor to execute a Non-Exclusive Franchise Agreement with Waste Management, Inc. for roll-off container collection services. The initial term of the agreement was three (3) years from the date of adoption, with an option for two (2) additional one-year renewals.

After evaluating the current agreement, the Department of Public Works has determined that exercising the first one-year renewal option, as outlined in Section 9 of the original agreement, is in the best interest of the Town.

Recommended Motion:

I move to adopt Resolution _____.

RESOLUTION 02-01-25**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AUTHORIZING THE MAYOR TO EXECUTE AN EXTENSION OF THE AGREEMENT WITH WASTE MANAGEMENT, INC. FOR ROLLOFF CONTAINER COLLECTION SERVICES, AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Town of Lake Park, Florida, is a municipal corporation established under the Florida Constitution and Chapter 166, Florida Statutes, possessing all powers and authorities conferred therein; and

WHEREAS, the Town is authorized to enter into agreements with public agencies, private entities, and individuals for the provision of essential services; and

WHEREAS, on November 17, 2021, the Town Commission approved Resolution No. 69-11-21, authorizing the Mayor to execute a Non-Exclusive Franchise Agreement with Waste Management, Inc. for roll-off container collection services; and

WHEREAS, the initial term of the Non-Exclusive Franchise Agreement was for three (3) years from the date of execution, with the option for two (2) additional one-year renewals; and

WHEREAS, the Town Manager has evaluated the existing agreement and determined that exercising the renewal option for an additional year, as outlined in Section 9 of the original Non-Exclusive Franchise Agreement, is in the best interest of the Town; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK:

Section 1. The foregoing "Whereas" clauses are true and correct and are hereby incorporated into this Resolution.

Section 2. The Mayor is hereby authorized and directed to execute the amendment extending the Non-Exclusive Franchise Agreement with Waste Management, Inc., for roll-off container collection services. A copy of the agreement is incorporated herein by reference.

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

RESOLUTION 69-11-21**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A NON-EXCLUSIVE FRANCHISE AGREEMENT WITH WASTE MANAGEMENT, INC., FOR THE PROVISION OF ROLL-OFF COLLECTION SERVICES; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Town of Lake Park, Florida ("Town") is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town is empowered to enter into contracts with public agencies, private corporations or other persons, pursuant to Florida Statutes; and

WHEREAS, on December 6, 2017 the Town Commission adopted Resolution 99-12-17, establishing a process to grant non-exclusive franchises for the provision of roll-off collection services; and

WHEREAS, pursuant to its Purchasing Ordinance, the Town solicited through a public notice published August 8, 2021 through September 8, 2021, qualified applicants to provide said service; and

WHEREAS, on September 3, 2021, an application was received from Waste Management, Inc., ("Contractor") in response to the Town's public solicitation for non-exclusive roll-off container franchises; and

WHEREAS, Town Manager has recommended to the Town Commission that it is in the best interest of the Town to execute an agreement with the Contractor to award it a non-exclusive franchise for roll-off collection services.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein.

Section 2. The Mayor is hereby authorized and directed to execute the franchise agreement with Waste Management, Inc. A copy of the proposed contract is attached hereto and incorporated herein as Exhibit A


Section 3. This Resolution shall take effect immediately upon its execution.

The foregoing Resolution was offered by Vice-Mayor Glas-Castro who moved its adoption. The motion was seconded by Commissioner Michaud and upon being put to a roll call vote, the vote was as follows:

	AYE	NAY
MAYOR MICHAEL O'ROURKE	<u>/</u>	<u> </u>
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>/</u>	<u> </u>
COMMISSIONER ERIN FLAHERTY	<u>/</u>	<u> </u>
COMMISSIONER JOHN LINDEN	<u>/</u>	<u> </u>
COMMISSIONER ROGER MICHAUD	<u>/</u>	<u> </u>

The Town Commission thereupon declared the foregoing Resolution No. 69-11-21 duly passed and adopted this 17 day of November, 2021.

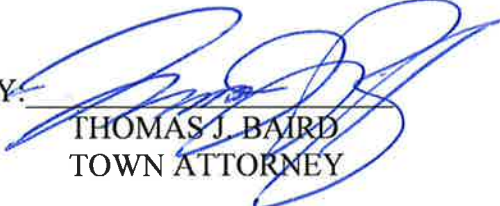
TOWN OF LAKE PARK, FLORIDA

BY: 
MICHAEL O'ROURKE
MAYOR

ATTEST:


VIVIAN MENDEZ
TOWN CLERK

Approved as to form and legal sufficiency:

BY: 
THOMAS J. BAIRD
TOWN ATTORNEY



**NON-EXCLUSIVE FRANCHISE AGREEMENT
FOR ROLL-OFF CONTAINER COLLECTION SERVICES
WITHIN THE TOWN OF LAKE PARK**

THIS NON-EXCLUSIVE FRANCHISE AGREEMENT is made and entered into as of this 17th day of November 2021, by and between the **Town of Lake Park, Florida**, ("Town") whose address is 535 Park Avenue, Lake Park, Florida 33403 and **Waste Management, Inc. of Florida**, a Florida corporation, with a business address at 1800 N. Military Trail, Suite 201, Boca Raton, FL 33431 ("WMI or franchisee").

WITNESSETH THAT

WHEREAS, the Town of Lake Park ("Town") is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town Commission previously determined that it is necessary to establish a process for granting non-exclusive franchises for roll-off collection services; and

WHEREAS, the Town Commission previously adopted Resolution 99-12-17, which established an application process for authorizing non-exclusive franchises for roll-off container collection services; and

WHEREAS, this agreement sets forth the terms making an applicant eligible for the award of a non-exclusive franchise by for roll-off container collection services.

SECTION 1. Engaging in business of roll-off collection services.

- (a) No person, company, firm or corporation shall engage in the business of roll-off collection services within the Town without first applying for and receiving a nonexclusive franchise awarded by the Town Commission to engage in roll-off collection services within the Town. This provision shall not apply to roofing contractors who remove roofing debris when replacing a roof pursuant to a permit, provided the removal of roofing debris is not accomplished by use of a roll-off container, trailer or other container whose transport has been removed. The Franchisee who has been awarded a Franchise by the Town Commission shall also be responsible for the payment of any business tax receipts and/or any other licenses which are required by law. The Roll-off collection services awarded by the Town Commission for a nonexclusive

franchise shall be used only by the Franchisee, but not any of its related or affiliated firms. The Franchisee shall not subcontract with any other individual, firm, company or corporation to provide services under awarded franchise.

- (b) All Franchisees shall maintain an office in Palm Beach County where complaints can be received and processed. Each Franchisee shall be responsible for providing the Town copies of any complaints received. The failure to provide the Town with copies of complaints may subject the Franchisee to revocation of its franchise.
- (c) All equipment utilized for roll-off collection services in the Town shall be conspicuously marked on both sides of the container with the name of the Franchisee, container number, tare weight and cubic yard capacity. Identification information shall also be marked on all of the Franchisee's trailer and container units. All markings shall be in letters and numerals at least two inches in height. In addition, all vehicles utilized in the provision of services within the Town shall comply with federal and state department of transportation regulations pertaining to the operation of roll-off vehicles. All of the Franchisee's drivers shall be appropriately licensed.
- (d) The Franchisee shall perform collection services with as little disturbance as possible. Franchisees shall not litter or cause any spillage to occur upon the premises or the rights-of-way wherein the collection occurs. During transportation, all waste shall be contained, tied or enclosed so that spillage and litter is prevented. In the event of any spillage or litter caused by the Franchisee, the franchisee shall promptly clean up all spillage or litter. The cost of cleaning up shall be borne by the franchisee and shall not be billed to the Town or the franchisee's customer.
- (e) The Franchisee shall hold the Town harmless from any and all liabilities, claims, losses or damages the Town may suffer as a result of any claims, demands, costs or judgments made or awarded against the Town arising out of the wrongful acts or omission of the Franchisee or its employees, agents or subcontractors in the performance of the Franchisee's roll-off collection services within the Town.

The Town reserves unto itself, in its sole discretion, the power to modify, or to otherwise modify a franchise awarded to a Franchisee.

- (f) Each Franchisee shall obtain and maintain, at its own expense, all licenses and permits which are required by law or regulation to conduct roll-off collection services.
- (g) The grant of a franchise does not relieve a Franchisee from complying with the requirements of Chapter 403, Florida Statutes, and rules established by the Florida Department of Environmental Protection's, the rules and regulations established by OSHA, the laws and rules of the Florida Department of Transportation's rules, and any other applicable federal, state, county and Town laws.

SECTION 2. Nonexclusive franchise fee requirements; monthly fees; reporting requirements.

- (a) All Franchisees shall pay to the Town an annual nonexclusive franchise fee of \$1,500.00, payable the next business day following the Town Commission's approval of the franchise and thereafter on the anniversary date during the franchise term. This fee shall be in addition to the quarterly franchise fee and the business tax charged by the Town.
- (b) All Franchisees shall pay to the Town a roll-off collection fee of 15% of all revenues, net of disposal costs, charged, arising out of any services or operations conducted within the corporate limits of the Town.
- (c) The Franchisee shall, each quarter, within 30 days of the last day of the quarter, deliver to the Town's Finance Department payment for the quarterly collection fees.
- (d) A true and correct statement of the net revenues collected per account during the previous quarter within the Town, certified correct and signed by an individual of the Franchisee who has the authority to legally bind the company, firm, or corporation.
- (e) Payment of roll-off collection fees, in the amount of 15% of all revenues, net of disposal costs.
- (f) A listing, as of the reporting date, of the customer names and address of each location served, the number of containers and size, the collection frequency and the rates charged each account by the Franchisee for roll-off collection services.
- (g) No property owner shall share a roll-off collection account with another property owner.
- (h) Any Franchisee seeking to renew its annual business tax receipt pursuant to the provisions of Chapter 28 of the Lake Park Code of Ordinances shall, in addition to the requirements set forth therein, provide the Town with evidence of payment of all franchise fees and quarterly roll-off collection fees imposed by the provisions of this resolution as a condition of the renewal of its business tax receipt.
- (i) Each Franchisee agrees to permit the Town's auditors, during regular business hours, and after reasonable notice, to audit, inspect and examine the franchisee's fiscal books, records and tax returns, insofar as they relate to Town accounts, to confirm the Franchisees' compliance with this section. If the franchisee does not pay any portion of its quarterly roll-off collection fees, the unpaid fees shall bear interest at the rate of one percent and one half (1.5%) per month on the outstanding balance until fully paid, and the Franchisee shall

be liable to the Town for its expenses of collection, including reasonable attorneys' fees and costs, whether the Town commences legal proceedings, or not. Failure to pay any portion of the quarterly roll-off collection fees assessed may be cause for revocation of the franchise, as provided in this resolution and allowed by law.

SECTION 3. Rates for roll-off collection services.

Rates and charges for roll-off collection services shall be determined by agreement between the Franchisee and its customer. The Franchisee is responsible for billing and collecting all fees and charges for its services directly to and from its customers. The Franchisee shall present the roll-off collection fee payable to the Town as a line item on each customer invoice.

SECTION 4. Disposal required at Town- and/or County-approved facilities.

Any and all solid waste material collected by a Franchisee within the Town shall be disposed of only at facilities designated or approved by the Florida Department of Environmental Protection and/or the Palm Beach County Solid Waste Authority (SWA). The Franchisee shall directly pay the SWA for the disposal costs at the SWA's facilities. A Franchisee shall not improperly dispose of any collected waste if its customer does not pay for services. The improper disposal of any collected waste may be cause for the revocation of the franchise.

SECTION 5. Application/Qualifications/ References.

All applicants who are seeking the grant of a franchise to provide roll-off container services in the Town shall submit an application to the Town on such form as is established by the Town. As part of its application, the applicant shall provide information demonstrating that it has provided at least three years of roll-off collection and disposal services elsewhere, including the dates which confirm the provision of the roll-off container services; that the applicant is a corporation, firm or company duly authorized to conduct such business within the State of Florida; submit at least three references; identify each and every local government in the State of Florida where the Franchisee has operated a solid waste collection and disposal business under a government franchise, permit or license and the dates of such operation for the last three years; an inventory trucks, containers and other equipment to be used in the franchise operations; and the Franchisee's most recent audited financial statements for the Town's evaluation. The Town may require that the applicant submit such additional information as part of the application, which the Town deems, in its sole discretion necessary to enable the Town to determine that the applicant should be awarded a Franchise in the Town.

SECTION 6. – Indemnification and Insurance

- (a) The Franchisee shall maintain general liability insurance and automobile liability insurance policies during the term of any agreement with the Town. The

Franchisee shall submit the policies it maintains, which shall include the franchisee's name and that said policies provide coverage incident to the franchisee's operations under the franchise. The amount of liability coverage shall not be less than a combined single limit of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate for bodily injury and property damage liability. The Town shall be listed as an additional insured. Certificates of insurance evidencing such insurance coverage shall be provided to the Town by franchisee prior to providing any franchise services.

- (b) If any policy is canceled or lapses the Franchisee shall provide the Town with the substitute policy it has obtained to satisfy the requirements herein such that there is no lapse in coverage during the term.
- (c) The Franchisee shall indemnify and hold harmless the Town and its elected or appointed officials or officers, employees, agents, and instrumentalities from any and all liability, losses, or damages, including attorney's fees and costs of defense, which the Town, its elected or appointed officials or officers, employees, agents, or instrumentalities may incur as a result of claims, demands suits, causes of actions, or proceedings of any kind or nature arising out of, relating to, or resulting from the performance of the agreement by the Franchisee or its employees, agents, servants, partners, principals, or subcontractors. The Franchisee shall pay all claims and losses in connection therewith, and shall investigate and defend all claims, suits, or actions of any kind or nature in the name of the Town, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may be incurred thereon. The Franchisee expressly understands and agrees that any insurance protection required by this contract agreement or otherwise provided by the Franchisee shall in no way limit the responsibility to indemnify, keep and save harmless, and defend the Town or its officers, employees, agents, and instrumentalities as herein provided.

SECTION 7. – Insurance

In accordance with statutory requirements and Employer's Liability Insurance with limits of not less than One Million Dollars (\$1,000,000) for each accident, not less than One Million Dollars (\$1,000,000) for each disease, and not less than One Million Dollars (\$1,000,000) aggregate.

SECTION 8.- Authorization to provide services.

If approved, a Franchisee shall be authorized to provide roll-off collection services for the calendar year in which it was approved upon payment of the annual franchise fee, submission of proof of required insurance, and evidence of compliance with all other terms and conditions contained herein.

SECTION 9.- Term of franchise.

The term of this Franchise shall be three (3) years, commencing November 22, 2021 and terminating November 22, 2024. One hundred twenty (120) days prior to the

expiration of any term, the Franchisee may request an extension of the Franchise for an additional two years, which may be approved by the Town Commission at its sole discretion. Provided, however, that the extension of the Franchise shall be limited two (2) one-year extensions.

SECTION 10.- Transfer of nonexclusive franchise.

Upon the sale or legal transfer of the Franchisee's business, the new owner shall submit to the Town a written application to transfer the franchise which demonstrates that the successor to the Franchise meets all of the requirements of this Agreement. A Franchise shall not be transferred to a new operational location. Any proposed transfer of a franchise to the new owner shall not be final until approved by the Town. Once transferred, the franchise shall remain in effect for the remainder of the term.

SECTION 11. - Revocation of nonexclusive franchise.

- (a) In the event a Franchisee fails to comply with any of the terms specified herein, the Town Commission may, upon the service of written notice of revocation as described below, revoke the non-exclusive roll-off franchise.
- (b) The violation of any of the terms and conditions of this Agreement which endanger the public health, safety and welfare, or the violation of any other applicable federal, state or local law or rule may subject a franchisee to revocation of its franchise.
- (c) The submission of false or inaccurate information in an application or required operational reports, the failure to submit operational reports or to make payment of fees, or to submit to a lawful inspection of the Franchisee's location or operation, may subject a Franchisee to revocation the revocation of its franchise.
- (d) In the event the Town proposes to revoke a franchise previously granted for a violation of this Agreement, it shall provide the Franchisee with notice of such revocation and the reasons therefore, by hand delivery, facsimile or certified mail, addressed to the Franchisee at the address provided by the Franchisee in its application to the Town, or if changed and acknowledged by the Town at the new location.

IN WITNESS WHEREOF, the parties hereto have made and execute this Agreement as of the day and year last execute below.

ATTEST:

By: Vivian Mendez
Vivian Mendez, Town Clerk



By: Michael O'Rourke
Michael O'Rourke, Mayor

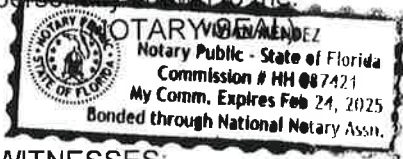
APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: 

Thomas J. Baird, Town Attorney

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument has been acknowledged before me this 17 day of November 2021 by Michael O'Rourke, Mayor of the Town of Lake Park, and who is personally known to me.



WITNESSES:

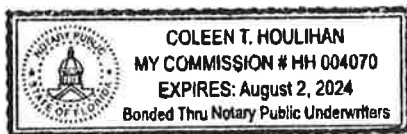
By: 
Deborah Felipe
Printed Name


Dixie Urbanek
Printed Name

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument has been acknowledged before me this 14 day of October 2021 by DAVID M. MYHAN, PRES., as President of WASTE MANAGEMENT INC. OF FLORIDA, and who is personally known to me or has produced as identification.

(NOTARY SEAL)




Notary Public, State of Florida

Palm Beach Post, The

August 8, 2021

Miscellaneous Notices

PUBLIC NOTICE: NOTICE IS HEREBY GIVEN that the TOWN of Lake Park, Florida (TOWN) is currently accepting applications from qualified and capable firms that are interested in operating roll-off collection services for a three year period beginning October 11, 2021, governed by the terms of Resolution No. 99-12-17. On Monday, August 9, 2021 application packages will be accessible at www.lakeparkflorida.gov or may be picked up at the Office of the Town Clerk, Second Floor, 535 Park Avenue, Lake Park, Florida, between 8:30 a.m. and 5:00 p.m., Monday through Friday. Applications will be received by the Office of the Town Clerk until 4:00 p.m. on Wednesday, September 8, 2021. Applications received after this time will be rejected, receipt of application by any Town office other than the Clerk's Office, does not constitute "receipt" as required by this notice. For additional information please contact the Office of the Town Clerk at (561) 881-3311 or townclerk@lakeparkflorida.gov. Shaquita Edwards, Deputy Town Clerk
Town of Lake Park, Florida Publication: Palm Beach Post 8/8/2021

Application to Provide Roll-Off Collection Services in Incorporated Town Limits of Lake Park

1. Application Date: September 8th, 2021
(Applications must be submitted no later than 4:00 p.m. on September 8, 2021)
2. Applicant/Business Name: Waste Management Inc. of Florida
3. Corporate Office Address: 1800 N. Military Trail, Suite 201 Boca Raton, FL. 33431
4. Palm Beach County Physical Address: 651 Industrial Way, Boynton Beach, FL. 33426
5. Mailing Address: Same as above
6. Phone Number: (772) 263-0017
7. Officers/Principals: David M. Myhan, President of Waste Management Inc. of Florida
8. Contact for Town Franchise: (Name) Jeff Sabin
(Authorized Agent) (Address) 7700 SE Bridge Road, Hobe Sound, FL. 33455
(Phone) (772) 263-0017

9. Business History: List every state and county in which the applicant has operated a solid waste collection and disposal business under a government franchise, permit or license, and the dates of such operation for the last three years:

See Attached

10. Other References: (include name, address and phone number)

Reference 1: Town of Jupiter Inlet Colony
Dr. Daniel J. Comerford III (Mayor) (561) 746-3787
50 Colony Rd. Jupiter, FL. 33469
Jupiter, FL. 33469

Reference 2: Town of Juno Beach
Andrea L. Dobbins (Project Coordinator/Risk Manager) (561) 656-0326
340 Ocean Dr.
Juno Beach, FL. 33408

Reference 3: City of Palm Beach Gardens
Jennifer Nelli (Operations Manager)
4050 Johnson Dairy Rd.
Palm Beach Gardens, FL. 33410

11. Has the applicant ever had a government contract, franchise, permit or license revoked or suspended?

☒ No ☐ Yes If yes, explain where, when and the reasons therefore:

12. Has the applicant been listed on the state convicted vendor's list within the past 36 months?

☒ No ☐ Yes

13. REQUIRED ATTACHMENTS:

- A.) Good Standing. Attach proof of good standing with the State Division of Corporations. Also attach proof or registration of any fictitious names used by applicant.
- B.) Attach applicant's last annual financial statement.
- C.) Attach applicant's financial operating statement for the prior quarter.
- D.) Attach business tax receipt from County/City of principal place of business.
- E.) Attach Initial Annual Franchisee Payment of \$1500.00 (see below, and attached Resolution No. 99-12-17 for terms and conditions). This payment will be returned to any applicant that is found to be less than fully responsive to all requirements.

16. Equipment. List all trucks, containers and other equipment to be used in the franchise operations.

Rolloff Trucks below

Unit No 415264 Year 2012 Make MACK

Model GU713

Unit No 415275 Year 2015 Make MACK

Model GU813

Terms and Conditions of Franchise:

1. All franchisees shall maintain an office where complaints can be received within the County.
2. All equipment utilized for commercial collection services in the Town must be conspicuously marked on both sides of the automotive unit with the name of the franchised hauler, vehicle number, tare weight and cubic yard capacity. Identification information must also be marked on all trailer and container units. All markings must be in letters and numerals at least two inches in height. In addition, all vehicles utilized in the provision of services within the Town must comply with federal and state department of transportation regulations pertaining to the operation of commercial vehicles. All drivers must be appropriately licensed.
3. The franchisee shall perform commercial collection services with as little disturbance as possible and shall return any container to the same place from which it was collected. ***NOTE: No commercial collection can be performed east of FEC Rail lines before 7:00 a.m. per Town ordinance.** Franchisees shall not litter or cause any spillage to occur upon the premises or the rights-of-way where the commercial collection services occur. During transportation, all waste shall be contained, tied or enclosed so that spillage and litter is prevented. In the event of any spillage or litter caused by the franchisee, the franchisee shall promptly clean up all spillage or litter at no cost to the town or its customer.
4. The franchisee shall hold the Town harmless from any and all liabilities, claims, losses or damages the Town may suffer as a result of claims, demands, costs or judgments against the Town arising out of the wrongful acts or omission of the franchisee or its employees, in the performance of commercial collection services within the Town.
5. The Town reserves unto itself the power to revoke all franchises granted, to change or limit the rights granted, or to otherwise modify the franchises, in its sole discretion, by ordinance duly enacted by it.
6. Each franchisee shall obtain and maintain, at its own expense, all licenses and permits required by law or regulation to conduct commercial collection services.
7. The grant of a franchise does not relieve any corporation or company from complying with the requirements of F.S. Ch. 403, Department of Environmental Protection rules and regulations, OSHA rules and regulation, Department of Transportation rules and regulations, and all applicable federal, state and local laws.
8. The franchisee shall maintain, during the franchise term, general liability insurance and automobile liability insurance policies written in the franchisee's name which covers all exposures incident to the franchisee's operations under the franchise. The amount of liability coverage shall not be less than a combined single limit of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate for bodily injury and property damage liability. The Town shall be listed as an additional insured. The policy shall contain an endorsement requiring that the Town's Risk Manager be furnished with 30 days' notice by registered mail prior to cancellation or material changes in the policies. Certificates of insurance evidencing such insurance coverage shall be provided to the Public Works Director by franchisee prior to providing any franchise services.
9. Workers' compensation coverage must be maintained in accordance with statutory requirements.

10. Franchisee agrees to pay the annual \$1,500 franchise fee and quarterly collection fees in accordance with Resolution No. 99-12-17 and to abide by all additional terms and conditions found within the Resolution (attached hereto and incorporated herein as part of this application).

Note: If applicant is fully responsive to all requirements of the application, a contract will be executed between the applicant and the Town to formalize the agreement. The terms and conditions of the contract will include all terms and conditions found within this application and within Resolution No. 99-12-17 (attached).

- 3 -

I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT. I FURTHER CERTIFY THAT I WILL COMPLY WITH ALL THE REQUIREMENTS OF THE TOWN CODE, INCLUDING THE ABOVE TERMS AND CONDITIONS. I UNDERSTAND THE REQUIREMENTS RELATING TO INSURANCE, BONDS, FRANCHISEE FEE PAYMENTS AND OCCUPATIONAL LICENSE.

APPLICANT: Waste Management Inc. of Florida
(Business Name)

Date: 8 / 26 / 2021

(Signature) David M. Myhan

(Print Name) David M. Myhan

(Title) President

FOR PUBLIC WORKS USE ONLY:

Date Received: 9 / 3 / 2021 DM Initials

Certificate of Corporate Good Standing	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<u>DM</u>
Financial Records	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<u>DM</u>
Certificate of Insurance	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<u>DM</u>
Sent to Risk <u>9/13/21</u> ; Risk Approved	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Business Tax Receipt	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<u>DM</u>
Franchise Fee Paid	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<u>DM</u>

APPROVED: [Signature], Public Works Director

FRANCHISE ISSUED: ____/____/____

FRANCHISE EXPIRES ____/____/____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM) Item 6.

1/1/2022

8/30/2021

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

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

PRODUCER	LOCKTON COMPANIES 3657 BRIARPARK DRIVE, SUITE 700 HOUSTON TX 77042 866-260-3538	CONTACT NAME:	
		PHONE (A/C, No, Ext):	FAX (A/C, No):
		E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED 1300299	WASTE MANAGEMENT HOLDINGS, INC. & ALL AFFILIATED RELATED & SUBSIDIARY COMPANIES INCLUDING: WASTE MANAGEMENT INC OF FLORIDA 651 INDUSTRIAL WAY BOYNTON BEACH FL 33426	INSURER A : ACE American Insurance Company	22667
		INSURER B : Indemnity Insurance Co of North America	43575
		INSURER C : ACE Fire Underwriters Insurance Company	20702
		INSURER D : ACE Property & Casualty Insurance Co	20699
		INSURER E :	
		INSURER F :	

COVERAGES FLBOYBEA CERTIFICATE NUMBER: 17798531 REVISION NUMBER: XXXXXXXX

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> XCU INCLUDED <input checked="" type="checkbox"/> ISO FORM CG00010413 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:	Y	Y	HDO G71572985	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 5,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 5,000,000 MED EXP (Any one person) \$ XXXXXXXX PERSONAL & ADV INJURY \$ 5,000,000 GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMP/OP AGG \$ 6,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> MCS-90 <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	MMT H25308645	1/1/2021	1/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX \$ XXXXXXXX
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	Y	Y	XOOG27929242 006	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$ XXXXXXXX
B A C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	Y N/A	WLR C6781180A (AOS) WLR C67811768 (AZ, CA & MA) SCF C67811847 (WI)	1/1/2021 1/1/2021 1/1/2021	1/1/2022 1/1/2022 1/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 3,000,000 E.L. DISEASE - EA EMPLOYEE \$ 3,000,000 E.L. DISEASE - POLICY LIMIT \$ 3,000,000
A	EXCESS AUTO LIABILITY	Y	Y	XSA H25308608	1/1/2021	1/1/2022	COMBINED SINGLE LIMIT \$9,000,000 (EACH ACCIDENT)

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

BLANKET WAIVER OF SUBROGATION IS GRANTED IN FAVOR OF CERTIFICATE HOLDER ON ALL POLICIES WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT WHERE PERMISSIBLE BY LAW. CERTIFICATE HOLDER IS NAMED AS AN ADDITIONAL INSURED ON ALL POLICIES (EXCEPT FOR WORKERS' COMP/EL) WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT. ADDITIONAL INSURED IN FAVOR OF THE TOWN OF LAKE PARK ON ALL POLICIES (EXCEPT WORKERS' COMPENSATION/EL) WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT. 30 DAY NOTICE OF CANCELLATION IS INCLUDED ON THE POLICIES.

CERTIFICATE HOLDER

CANCELLATION See Attachments

17798531
THE TOWN OF LAKE PARK
535 PARK AVENUE
LAKE PARK FL 33403

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

DE

For AP inquiries, please visit us online at [HTTP://WM.INVOICEEMAIL.COM](http://WM.INVOICEEMAIL.COM), email WMSC.AP@WM.COM, or call 1-844-492-9416.

Item 6.

Check No. 0015339141

Doc Date	Invoice Number / Description	Original Amount	Discount Amount	Amount Paid
08/01/2021	2241-NONEXCLUSIVE-FF *00290* NON EXCLUSIVE FRANCHISE FEE PAYMENT	1,500.00	0.00	1,500.00
<div> <div>Vendor Number 0000096119</div> <div>Name Town of Lake Park FL</div> </div>				
Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
0015339141	08/30/2021	\$1,500.00	\$0.00	\$1,500.00

THIS DOCUMENT HAS A COLORED BACKGROUND AND MICROPRINTING IN THE ENDORSEMENT SIGNATURE LINE. THE REVERSE SIDE OF THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK.



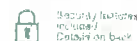
Waste Management
P.O. Box 3027
Houston, TX 77253

BANK OF AMERICA
COMMERCIAL DISBURSEMENT ACCOUNT
NORTHBROOK IL

CHECK NO.

0015339141
70-2328 / 719

DATE: 08/30/2021



PAY EXACTLY

PAY EXACTLY

\$1,500.00***

ONE THOUSAND FIVE HUNDRED AND XX/ 100 DOLLAR

VOID AFTER 90 DAYS

TO THE
ORDER
OF

TOWN OF LAKE PARK FL

650 Old Dixie Hwy
Lake Park, FL 33403

Dmitry. Rees

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

ME

next

11001533914111 1:0719232841: 87654110317811



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Originating Department: Public Works

Agenda Title: A Resolution Authorizing and Directing the Mayor to Enter into a Contract Agreement for the Replacement and Installation of a New Library Door with Automatic Operating System (RFQ 123-2024)

Approved by Town Manager: Bambi McKibbon-Turner

Digitally signed by Bambi McKibbon-Turner
DN: cn=Bambi McKibbon-Turner, o=Town of Lake Park, ou=Assistant Town Manager/Human Resources Director,
email=btturner@lakeparkflorida.gov, c=US
Date: 2024.12.11 12:25:32 -05'00'

Cost of Item: \$20,100 **Funding Source:** Special Projects 301-521-301-63100

Account Number: 900-52700 **Finance Signature:** Jeff DaSilva

Digitally signed by Jeff DaSilva
DN: cn=Jeff DaSilva, o=Town of Lake Park, ou=Finance Department,
email=jdasilva@lakeparkflorida.gov, c=US
Date: 2024.12.11 12:21:27 -05'00'

Advertised:

Date: 12/3/2024 **Newspaper:** _____

Attachments: Agreement between the Town of Lake Park and Royal Palm Aluminum
A Resolution Authorizing and Directing the Mayor to Enter into a Contract Agreement for the Replacement and Installation of New Doors and Automatic Operating System at the Town Library
RFQ 123-2024

Please initial one:

_____Yes, I have notified everyone.

JM Not applicable in this case.

Summary Explanation/Background:

The Town of Lake Park needs to replace and install a new door with an automatic operating system at the Town Library facility to improve ADA compliance, safety, and structural integrity. This project is part of ongoing efforts to maintain and upgrade town facilities for residents and visitors.

To find a contractor for the work, the Town issued RFQ 123-2024. Royal Palm Aluminum was the only contractor to submit a qualified and responsive proposal that met the project requirements.

This agenda item seeks approval for the Mayor to enter into a contract with Royal Palm Aluminum so the project can move forward.

Recommended Motion:

I move to adopt Resolution _____.

RESOLUTION 03-01-25**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN AGREEMENT WITH ROYAL PALM ALUMINUM, INC., FOR THE REPLACEMENT OF A NEW DOOR WITH AN AUTOMATIC OPERATING SYSTEM AT THE TOWN LIBRARY FACILITY AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Town of Lake Park, Florida (hereinafter "Town") is a municipal corporation of the state of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, The Town is empowered to enter into contractual arrangements with public agencies, private corporations, or other persons; and

WHEREAS, the Town solicited quotes from companies pursuant to a Request for Quote (RFQ 123-2024) for services associated with the replacement of a new door with an automatic operating system at the town library facility; and

WHEREAS, the Town received only one quote, that being from Royal Palm Aluminum, Inc., for the amount of \$20,100; and

WHEREAS, the Town has reviewed the scope of services outlined in the Quote and determined that the services and pricing offered meet the Town's requirements for the Replacement of a new door with an automatic operating system at the town library facility; and

WHEREAS, the Town Commission finds that Royal Palm Aluminum Inc.'s quote for its services is acceptable.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AS FOLLOWS:

Section 1: The foregoing recitals are incorporated herein.

Section 2: The Town Manager is hereby authorized and directed to execute the necessary documents to effectuate the agreement attached hereto and incorporated herein as Exhibit "A".

Section 3: This resolution shall take effect immediately upon adoption.

#5844222 v1 26508-00001

Agreement for the Replacement and Installation of a New Library Door with an Automatic Operating System at the Town Library Facility (RFQ 123-2024)

This Agreement is to replace and install a new door with an automatic operating system at the Town of Lake Park Library Facility ("Agreement") is made and entered into this ____ day of _____, 2024, by and between the Town of Lake Park, a municipal corporation of the State of Florida, located at 535 Park Avenue, Lake Park, Florida 33403 (hereinafter referred to as the "Town"), and Royal Palm Aluminum, Inc., a corporation with offices located at 425 Industrial Street, Suite #6 Lake Worth, FL. 33461 (hereinafter referred to as the "Contractor").

RECITALS

WHEREAS, the Town of Lake Park, Florida (hereinafter "Town") is a municipal corporation of the state of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, The Town is empowered to enter into contractual arrangements with public agencies, private corporations, or other persons; and

WHEREAS, the Town, through a competitive bidding process, solicited a Request for Quote (RFQ) to replace and install a new door with an automatic operating system at the Town Library facility pursuant to RFQ Number 123-2024.

WHEREAS, only one proposal was received from Royal Palm Aluminum, Inc., for the amount of \$20,100; and

WHEREAS, the Town has determined that it is in its best interest to enter into a contract agreement with Royal Palm Aluminum, Inc., to replace and install a new door with an automatic operating system at the Town Library facility.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the Town and the Contractor agree as follows:

1. The recitals are true and correct and are incorporated herein.
2. Scope of Services.
 - a. The Contractor agrees to provide the Town with the Services contained in RFQ 123-2024 to replace and install a new door with an automatic operating system at the Town Library facility, attached hereto and incorporated herein as Exhibit A.
3. Term.
 - a. The term of this Agreement shall begin upon execution by both parties. It shall continue until September 30, 2025, unless terminated earlier in accordance with the provisions herein.

4. Compensation.

- α. Payments by the Town shall be made upon receipt of proper invoices submitted by the Contractor and are subject to Town approval.

5. Compliance with Laws.

- α. The Contractor shall comply with all applicable federal, state, and town laws when performing the Services.

6. Records Retention/Ownership/Audit.

- α. The Contractor shall comply with public records laws Chapter 119, Florida Statutes specifically to Keep and maintain public records that ordinarily and necessarily would be required by the Town to perform the service; Provide the public with access to public records on the same terms and conditions that the Town would provide the records and at a cost that does not exceed the price provided in Chapter 119, F.S. or as otherwise provided by law; Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; Meet all requirements for retaining public records and transfer, at no cost, to the Town all public records in possession of the contractor upon the termination of the contract and destroy any duplicate public records that are exempt of confidential and exempt from public disclosure requirements. All records stored electronically must be provided to the Town in a format compatible with the Town's information technology systems.
- b. The Town has not performed a pre-audit of the Contractor's or Subcontractor's financial and accounting records to verify actual or average direct labor payroll rates or the general overhead factor and profit margin. However, the Contractor shall permit the Town or its designated agent to inspect such records at the location where they are kept upon reasonable notice. Furthermore, the Town shall have the right to audit the Contractor's and any Sub-contractor's financial and accounting records, by generally accepted governmental auditing standards, within one (1) year after completion of this Agreement. The Town or its designated agent may perform this audit.
- c. All documents, including, but not limited to, technical reports, research notes, scientific data, and computer programs in draft and final form, including the source code and object code, which are developed by the Contractor in connection with this Agreement, may be utilized by the Town in its ordinary course of business. Town use may include, but shall not be limited to, reproduction, distribution, and preparation of derivative works. The Town shall not hold the Contractor responsible if documents are used for other purposes than intended.

7. Public Records.

The Contractor shall comply with Florida's Public Records Law. Specifically, the Contractor shall:

- a. Keep and maintain public records required by the Town to perform the service.

- b. Upon the request of the Town's custodian of public records, provide the Town with such public records within a reasonable time at a cost that does not exceed the costs provided for in Chapter 119, Florida Statutes.
- c. Ensure that any public records that are exempt or confidential from public records disclosure are not disclosed except as authorized by law for the duration of the work and services to be provided pursuant to this Agreement and following completion of this Agreement.
- d. Upon the completion of the work and services to be performed pursuant to this Agreement, the Contractor shall transfer, at no cost, to the Town all public records in possession of the Contractor or its Sub-contractors related to the Project or keep and maintain the public records associated with the services provided for in the Agreement. If the Contractor transfers all public records to the Town upon completion of the work and services for the Project, the Contractor shall destroy any duplicate public records that are exempt from public records disclosure. If the Contractor shall keep and maintain public records during the time it is performing the work and services pursuant to this Agreement. The Contractor acknowledges that it is required to comply with all applicable requirements pertaining to the retention of public records. All records stored electronically shall be provided to the Town, upon request from the Town's custodian of public records, in a format that is compatible with the information technology systems of the Town.
- e. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, THE CONTACTOR SHOULD CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: TOWN CLERK, 535 Park Avenue, Lake Park, Florida 33403, 561-881-3311, Townclerk@lakeparkflorida.gov.

8. Insurance and Indemnification.

- a. The Contractor shall maintain insurance coverage as required under the Town policy and provide proof of such coverage to the Town before commencing any work. Additionally, the Contractor agrees to indemnify and hold harmless the Town, its elected and appointed officials, officers, agents, and employees from any claims arising from the performance of services under this Agreement.

9. Termination.

- a. Either party may terminate this Agreement for convenience by providing the other party with 90 days advance written notice of its intention to do so. In the event of termination, the Contractor shall be paid for all work performed up to the termination date.

10. Governing Law and Venue.

- c. This Agreement is governed by the laws of the State of Florida. Venue pertaining to the litigation of any disputes arising under this Agreement shall be in the state or federal court of Palm Beach County, Florida.

11. Entire Agreement.

- c. This Agreement constitutes the entire understanding between the parties concerning the subject matter hereof and supersedes all prior agreements, negotiations, and discussions between the parties. Any amendments to this Agreement must be made in writing and signed by both parties.

IN WITNESS WHEREOF, the parties duly authorized representatives hereby execute this **AGREEMENT** on the date first written above.

ATTEST:

TOWN OF LAKE PARK

BY: _____
Vivian Mendez, Town Clerk

By: _____
Roger Michaud, Mayor

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: _____
Thomas J. Baird, Town Attorney

State of Florida
County of Palm Beach

The foregoing instrument has been acknowledged before me this ____ day of _____ 2024, by Roger Michaud, Mayor of the Town of Lake Park, who is personally known to me.

Notary Public, State of Florida

CONTRACTOR
ROYAL PALM ALUMINUM, INC.

By: _____

Its: _____

Printed

#5799688 v1 26508-00001



ROYAL PALM

A L U M I N U M

THE WINDOW COMPANY



Licensed Impact Window and Door installation
Providing Quality Since 1994

Proposed Project Estimation and Contract

S O L D T O	Customer	Laura Weidgans	Project	Lake Park - Library Doors
			Address	529 Park Ave
	Contractor	Royal Palm Aluminum	Location	Lake Park, FL, USA, 33403
	General #	CGC# 1513273	Contact	Laura Weidgans
	Date	11/20/2024	E-Mail	townclerk@lakeparkflorida.gov
	Salesman	Casey Thomas	Quote #	200-260-1
	Salesman Contact	561-588-2520	Phone Fax	561-881-3311

Product and Installation Package

SEE ATTACHED PGT COMMERCIAL PRODUCT DETAIL : #82579

****THIS BID IS CONTINGENT UPON FINALIZED PRODUCT SIZE AND SELECTION****

~PROPOSAL DETAILS/SCOPE OF WORK~

INCLUDES
<i><u>"HURRICANE IMPACT PRODUCTS"</u></i>
<i><u>"INSTALLATION INTO "Retrofit"</u></i>
<ul style="list-style-type: none"> PRODUCTS PROPOSED AS PGT PRODUCTS PROPOSED AS NABCO PRODUCTS PROPOSED AS Aluminum FRAMED IMPACT PRODUCTS PRODUCTS PROPOSED WITH White FRAME FINISH AND Gray TINTED Laminated GLASS REMOVAL AND DISPOSAL OF EXISTING PRODUCTS PERMITTING AND ENGINEERING MINOR STUCCO REPAIR (AS NEEDED)

DOES NOT INCLUDE

- **INTERIOR AND EXTERIOR** *(WOOD MOLDING, DRYWALL/PLASTER, WINDOWSILL, TILE/WOOD/CARPET FLOORING, PAINTING)*
- **SHUTTER REMOVAL** * (**NO (NOT INCLUDED IN TC)***)

ALL INFORMATION IS PROPRIETARY AND NOT DISSEMINATED

ALL QUOTES: REASONABLE EXPOSURE TIME FOR PROPERTY QUOTE AT CURRENT MARKET CONDITIONS: 30 DAYSTHIS CONTRACT IS **NOT** CONSIDERED VALID WITHOUT A PAID DRAW #1

THE SIGNING OF THIS CONTRACT IS ACCEPTANCE OF THE INDICATED MATERIAL AND ALL RELATED CONFIGURATION AND AESTHETIC RISKS AND CONSIDERATIONS (REFLECTIVITY, COLOR, AND DISTORTION)

TOTAL CONTRACT DOES INCLUDE FEES FOR PERMITTING, ENGINEERING AND RELATED COSTS WHICH WILL BE BILLED AT COST AS A FINAL DRAW AFTER THE FINAL INSPECTION IS COMPLETED**THE ABOVE MATERIAL AND LABOR AGREEMENT HAS BEEN REVIEWED AND APPROVED: X_____***Project Total***DRAW SCHEDULE AGREEMENT****DRAW #1 – THE DEPOSIT DRAW IS DUE BEFORE MATERIALS ARE ORDERED AND/OR PERMIT APPLICATION IS SUBMITTED****DRAW #2 – THE MATERIAL DRAW IS DUE AS MATERIAL SHIPS FROM THE MANUFACTURER.****DRAW #3 – THE LABOR DRAW IS DUE UPON THE FINAL DAY OF INSTALLATION*****SEE NOTES BELOW ABOUT PARTIAL INSTALLATIONS******FINAL INSPECTION/WARRANTY SERVICE WILL NOT BE SCHEDULED UNTIL DRAW 3 HAS BEEN PAID*****DRAW #4 – THE CLOSING DRAW (PERMITTING FEES) IS DUE UPON PASSING OF THE FINAL INSPECTION**

INSTALLATION	INCLUDED
TOTAL CONTRACT	\$20,100.00
DRAW #1	\$10,100.00
DRAW #2	\$7,100.00
DRAW #3	\$2,100.00
DRAW #4	\$800.00

I AGREE TO ABIDE BY THIS DRAW SCHEDULE.

X_____

****ALL PAYMENTS ARE TO BE MADE OUT TO "ROYAL PALM ALUMINUM, INC" ****

~TERMS AND CONDITIONS~

1. PRICES AND PAYMENT TERMS: All prices are US currency, payable at the office of Royal Palm Aluminum, Inc. in Palm Beach County, Florida. Installation may not begin until all materials have been paid in full. Subsequent progress payments for installation may be required upon the discretion of Royal Palm Aluminum, Inc. Unpaid balances not paid when due shall bear interest at 1.5% per month until paid in full and may jeopardize the installation schedule. Title in any goods described on this form is transferred to the Buyer/Responsible Party at shipment. Buyer/Responsible Party hereby grants to Royal Palm Aluminum, Inc., a security interest in any such goods sold hereunder, or the proceeds thereof, to secure the performance or payment of the obligations of the Buyer/Responsible Party under this agreement. Buyer/Responsible Party agrees to execute any document reasonably required by Royal Palm Aluminum, Inc. to perfect this security interest. **A technology fee of 3.25% will be charged to all credit card transactions, in effect for all payments received after 1/1/2020.**

Royal Palm Aluminum, Inc. will retain all right of a lien provided by the Florida Construction Lien Law until payment is paid in full. PER FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 712.001-713.37, FLORIDA STATUTES, THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND ARE NOT PAID IN FULL HAVE THE RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-SUBCONTRACTORS, OR MATERIAL SUPPLIERS OR NEGLECTS TO MAKE OTHER LEGALLY REQUIRED PAYMENTS, THE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED, YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX AND IT IS RECOMMENDED THAT WHENEVER A SPECIFIC PROBLEM ARISES, YOU CONSULT AN ATTORNEY. YOU MAY ALWAYS ASK YOUR CONTRACTOR FOR A RELEASE OF LIEN.

CONTRACT TYPE AND SALES TAX – All projects contracted from this form are assumed to be modifications, additions and/or repair of REAL PROPERTY. This is a **LUMP SUM CONTRACT**. **Royal Palm Aluminum, Inc. pays Sales-Tax on all materials** required for the completion of the project and **does not charge Sales Tax**.

If any payment is not made when due, Royal Palm Aluminum, Inc. Shall have the absolute right to refuse to deliver any other order or shipment until payment is made.

For Partial installations, the portion (percentage) of completion will be calculated, invoiced and paid as per the above "Labor Draw" Agreement.

Indemnity: To the fullest extent permitted by law, the Buyer/Responsible Party shall, defend, indemnify and hold harmless Royal Palm Aluminum, Inc. its officers, directors, members, consultants, agents and employees (the "Seller Indemnified Parties") from all claims for bodily injury, wrongful death, violation of code or Statute, and property damage, that may arise from the performance of the work and the product sold, to the extent the negligence is attributed to such acts or omissions by Buyer/Responsible Party or anyone employed directly or indirectly by any of them or by anyone for those acts any of them may be liable, including all costs and attorney's fees incurred by Seller to enforce this provision, including mediation, trial and/or court of appeals. The Buyer/Responsible Party shall not be required to indemnify or hold harmless Royal Palm Aluminum, Inc. Indemnified Parties for any acts, omissions or negligence of Royal Palm Aluminum, Inc. Indemnified Parties.

Changes in Scope: Any verbal requests will not be recognized, nor any written change from anyone other than the Buyer or Responsible Party of this contract, unless written consent is given within 5 days of sign contract to authorize a Decision Maker in the Buyer's/Responsible Parties' absence. The Buyer, Responsible Party, or Authorized Decision Maker may order changes without invalidating this contract consisting of additions, deletions or other revisions, the material sum and installation sum being adjusted accordingly.

Sign Here:

I _____ Authorize _____ to be the Authorized Decision Maker in my absence.

2. DELIVERY: Royal Palm Aluminum, Inc. shall schedule delivery and installation following the complete receipt of orders at its facility and shall endeavor to do so in accordance with standard industry practice. Royal Palm Aluminum, Inc. shall not be liable for any delays in installation caused by factors beyond its reasonable control, including but not limited to weather or other acts of God, accidents, disruptions, fires, explosions, breakdowns of essential machinery or equipment, power shortages, transportation or storage delays, labor difficulties, or failure or delay in its usual source of supply, manufacturer delay(s) and or defect(s), war, or terrorist acts. Royal Palm Aluminum, Inc. may not be withheld or be back charged in the event of such a delay as listed. The date of delivery or performance shall be deemed extended for a period greater than or equal to the time lost by the delay.

CLIENT CANCELLATION OF MATERIAL DELIVERY OR INSTALLATION WITHIN 24 HOURS OF SCHEDULED WORK ARE SUBJECT A \$200 RESCHEDULING FEE.

3. WARRANTY: All Royal Palm Aluminum, Inc., installations are warranted against defects in workmanship for a period of one (1) year from the date of material arrival to RPA, provided that the draw schedule is adhered to. Other than the implied warranty of title, NO ORAL, STATUTORY, OR IMPLIED WARRANTY, INCLUDING SPECIFICALLY THE IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE SHALL APPLY. Royal Palm Aluminum, Inc.'s obligation with respect to the installation shall be limited to this printed warranty. All warranties are void unless Royal Palm Aluminum, Inc. has received payment in full and products are installed in strict conformity with Royal Palm

Aluminum, Inc. specifications and instructions for installation. In the event of a breach of warranty, Royal Palm Aluminum, Inc. shall have the option to repair or replace any defective product or application. Replacement shall not include any other cost other than repair or replacement of the defective product or application. **Warranty service will not be scheduled or completed unless the project has been PAID IN FULL.**

4. LIMITATION OF LIABILITY: Royal Palm Aluminum, Inc.'s liability on any claim for loss or damage arising out of this contract, or for the performance or breach thereof, or connected with the supplying of any service hereunder, or their sale, operation or use, whether based on contract, warranty, tort (including negligence), strict liability or other grounds, shall not exceed the price of such service or part thereof applicable to the claim. In no event shall Royal Palm Aluminum, Inc. be responsible for special, punitive, penal, consequential, or incidental damages, including but not limited to damages for loss of profits or revenue, loss of use of the product or any associated product, cost of capital, cost of substitute products, facilities, or services, or claims of customers for such damages.

5. INSPECTION: Except as otherwise provided in Royal Palm Aluminum, Inc. printed warranty, it shall be Buyer's/Responsible Parties' responsibility to promptly examine and inspect the substantially completed installation and to notify Royal Palm Aluminum, Inc. in writing within ten (10) days after delivery of any complaint that relates to the service provided or any claimed failure of the service to conform to this contract. Failure to notify Royal Palm Aluminum, Inc. within the allowed claim period shall be deemed an irrevocable acceptance of the installation, and a waiver of any claimed defect. Glass and frame finishes shall be in accordance with generally accepted conditions as defined by the Selected ASTM Standards Relating to the Flat Glass Industry-Revised 5/98, Page 1 Paragraph 3.1.1.11: Page 3, Table 1, and Page 5 Paragraph 7.3. Some level of visible distortion is unavoidable and expected when using heat strengthened glass in high performance impact resistant glazing products. Distortion of images whether viewed in transmission or reflectance may be accentuated when viewed at angles other than normal (90°) to the surface; often the more acute or obtuse the angle, the greater the distortion. Inspection of the windows and doors is to be made by examining the product at 10 feet back from the windows and doors to look for scratches, dings, or imperfections in workmanship to establish a punch out list. Inspection is to be reasonable. Additionally, it will be Buyer's/Responsible Parties' responsibility to provide reasonable access to Royal Palm Aluminum, Inc., and municipal authority to inspect the project in accordance with the finalization of the permitting process.

NOTE: Scratches and dings will occur through the process of remodeling, renovation, and new construction due to the number of times the material is handled from manufacturing to delivery to installation and with every trade that interfaces with the projects afterward.

6. SITE PREPARATION: Buyer agrees to prepare the premises to permit the locating or placing of the goods without obstacles or hindrances of any kind. Royal Palm Aluminum, Inc. may, but is not obligated to, provide additional supplies, hardware or other items needed to complete the installation. A space of (3) feet is to be cleared around the area of installation to provide adequate working space for installation to commence. **All window and door treatments/fixtures/shutters/sills/surrounding tiles/ and paint are to be removed BY OTHER prior to installation, any material within one foot of the installation space is considered "AT RISK" and Royal Palm Aluminum, Inc. shall not be held liable for any damages that occur therein.**

7. BUYER'S REPRESENTATIONS: If the goods are to be installed as improvements to real property, (and unless indicated otherwise in this agreement or a separate purchase agreement, the goods are to be installed as improvements to real property) Buyer/Responsible Party represents to Royal Palm Aluminum, Inc. that none of the goods may be resold as a separate item.

8. GENERAL MATTERS: Buyer/Responsible Party agrees to give Royal Palm Aluminum, Inc. full and prompt cooperation with respect to any request for action related to consumer product safety issues. No assignment of this agreement may be made without prior written approval by Royal Palm Aluminum, Inc. This contract shall be deemed made in Palm Beach County, Florida and shall be governed and construed under the laws of Florida. Venue of any action arising out of this agreement shall be in Palm Beach County, Florida. This agreement represents the entire agreement of the parties and may not be altered or modified other than by a writing signed by Royal Palm Aluminum, Inc.

9. ADDITIONAL NOTES: Parties shall be entitled to conduct **reasonable discovery** before, during, and after construction process - Royal Palm Aluminum, Inc. has authority to refuse continuation of and installation of any openings deemed a potential risk to the installation of windows, doors, and other fenestration openings; or the potential risk of injury, loss or damage that may occur. **PRICE PER PRODUCT IS A VARIABLE PRICE ONLY INCLUDED INTO SINGLE LINE-ITEM PRICING, NOT TOTAL CONTRACT AMOUNT.**

SCREEN RETENTION: At the discretion of Royal Palm Aluminum, Inc. Screen material **may** be stored at their facility for a period of up to (1) one year of completion of substantial installation. After this point they may be discarded without notice.

GLASS DISTORTION: Heat strengthened glass may have optical distortions that occur as a result of the strengthening process. Optical distortions are not considered defects and are not covered under warranty. Optical distortion and other glass imperfections consistent with ASTM or other industry standards, which do not affect structural integrity are also not covered.

HARDWARE FINISH: Hardware warranty is per manufacturer; in general, functionality has a specified duration of coverage. Finish and corrosion are generally not covered. For extended aesthetic performance, see care and maintenance guidelines.

THE BELOW SIGNATURES SIGNIFY AGREEMENT TO THE TERMS AND CONDITIONS STIPULATED ABOVE AND AN OVERALL NOTICE TO PROCEED FOR THE PROJECT.

CONTRACT ACCEPTED BY: _____

DATE ACCEPTED: _____

CONTRACTOR SIGNATURE: _____

DATE ACCEPTED: _____



Request for Quotes RFQ 123-2024 for Replacement of Library Doors to Meet ADA Standards- Re-Post

Introduction

The Town of Lake Park requests quotes from qualified vendors to replace doors at the Town Library to ensure compliance with the Americans with Disabilities Act (ADA). The project will involve replacing existing doors and installing automatic door openers to improve accessibility for individuals with disabilities.

Project Scope

The scope of the project includes:

1. **Removal** of existing library doors and associated hardware.
2. **Supply and installation** of new ADA-compliant doors with automatic door openers. The doors should meet or exceed the minimum requirements of ADA standards, including width, clear space, and threshold height.
3. **Install automatic door opener systems** with touchless or low-energy activation options to enhance accessibility.
4. **Wiring and electrical work** is necessary to integrate the automatic door openers with the building's electrical system.
5. **Testing and verification** of door functionality to ensure compliance with ADA standards and Town specifications.
6. **If necessary, damaged stucco and drywall** will be replaced, followed by repainting to match the existing finishes.
7. **Cleanup and disposal** of all removed materials and site restoration after installation.
8. **Maintain the area secured** during construction by barricading off the area to keep the public out of harm.
9. **The contractor** must obtain the building permit and pay any associated fees.

Specifications

1. **Doors** must comply with the latest ADA standards, including precise width requirements, easy-to-operate hardware, and appropriate thresholds.
2. **Automatic door openers** must meet ADA speed, force, and activation methods guidelines.
3. **All installations** must comply with the latest Florida Building Code standards and ADA regulations.

Submission Requirements

Vendors must submit their quotes in a sealed envelope labeled “**RFQ 123-2024 Replacement of Library Doors to Meet ADA Standards.**” Submissions should include the following:

1. A detailed pricing breakdown for materials, labor, and other associated costs.

A. Table

Asset	Specification	Cost
Door		
Automatic door opener systems		

2. Technical specifications of the proposed doors and automatic door opener systems, including manufacturer certifications and compliance documentation.
3. A brief description of the vendor's experience with similar projects and relevant references.
4. Warranty information and details of ongoing maintenance or support services offered.
5. A proposed timeline for project completion, including critical milestones.

Table

Asset	Specification	Cost
Door		
Automatic door opener systems		

Evaluation Criteria

Submissions will be evaluated based on the following criteria:

1. **Total project cost** and value for money.
2. **Vendor's experience** and qualifications for similar projects.
3. **Quality and certification** of the proposed materials.
4. **Proposed project timeline** and approach to meeting the Town's needs.
5. **Warranty terms** and ongoing support offerings.

Terms and Conditions

The Town of Lake Park reserves the right to:

1. Accept or reject any or all quotes received in response to this RFQ.
2. Modify or cancel this RFQ at any time before the award of the contract.
3. Negotiate with the selected vendor regarding project scope, cost, and other contract terms.

Door Inventory (estimated measurements)

The Main Back Door Entrance

Double French-type doors, 101.5" by 117"

Note: Contractors are responsible for certifying the accuracy of the door's dimensions before submitting any proposed quote.

Submission Deadline

All submissions must be received no later than 10:00 A.M. **Tuesday, December 10, 2024**, and should be sent electronically to townclerk@lakeparkflorida.gov or delivered in a sealed envelope clearly labeled "RFQ 123-2024 **Replacement of Library Doors to Meet ADA Standards**" to 535 Park Avenue, Lake Park, FL 33403 attention Town Clerk.

Laura Weidgans
Deputy Town Clerk



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 08, 2025

Agenda Item No.

Agenda Title: Resolution of the Town Commission of the Town of Lake Park Authorizing and Directing the Mayor to Execute a Special Category Grant Agreement Between the Town of Lake Park and The State of Florida, Department of State, Division of Historical Resources for the Lake Park Historic Evergreen House Preservation Improvements.

[] SPECIAL PRESENTATION/REPORTS [X] CONSENT AGENDA
 [] BOARD APPOINTMENT [] OLD BUSINESS
 [] PUBLIC HEARING ORDINANCE ON _____ READING
 [] NEW BUSINESS
 [] OTHER: _____

Approved by Assistant Town Manager **Bambi**
McKibbon-Turner

Date:

Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of
 Lake Park, ou=Assistant Town Manager/
 Human Resources Director,
 email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 16:41:55 -05'00'

Name/Title: Prepared by John Wille – Capital Projects

Originating Department: Public Works	Costs: \$ 198,500.00 Grant Amount Funded through the State of Florida, Department of State, Division of Historical Resources. Grant # 25.h.sc.100.065 \$ 198,500.00 Town Match Amount Funding Source: Acct. # Jeff [] Finance DaSilva	Attachments: 1) Resolution for Execution of the Grant Agreement 2) Grant Agreement Between the State of Florida, Department of State, Division of Historical Resources. Grant #: 25.h.sc.100.065 GAA
Advertised: Date: N/a Paper: _____ [] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case ____ Please initial one.

Summary Explanation/Background:

The Evergreen House dates back to 1925 as one of the original Kelsey City homes. It's a representation of the Town's history and heritage and should be preserved for future generations to see, visit and use.

The facility is currently in a state of disrepair and is in need of preservation repairs and improvements to ensure its durability and usefulness.

The Evergreen House facility is current utilized by the Town of Lake Park Historical Society. The Society holds weekly meetings and intermittent outreach programs at the building. The Town also makes the building available to the public for events and gatherings. The Society and the Town have plans to do more with the facility, but preservation improvements are needed to bring the facility into ADA compliance and to provide a safe and useful environment for activities and events.



The Town recently celebrated its Centennial anniversary and what better way to celebrate the important date than to invest in the Town's surviving historical buildings. The Evergreen House is one of those surviving buildings and continues to provide the town and its residents with a place to learn about and physically see and touch a piece of Lake Park history.

The building is in disrepair and needs to be brought back into useful, safe and regulatory compliant facility, so that visitors can enjoy the house without concern for safety or inconvenience.

A preservation project to address maintenance neglect and an improved visitor experience is required.

Town staff prepared and submitted a grant application to the Division of Historical Resources requesting grant assistance with several building improvements. The Town was notified of its award of grant funding for improvements to the Evergreen house. The grant award amount is \$198,500.00 with a Town match of \$198,000.00 for a total project expenditure amount of \$397,000.00.

The Town has now received the grant agreement from the Division of Historical Resources and has been asked to execute the agreement and return a signed copy to the Division.

The Town staff is recommending to the Town Commission that the Town enter into the Agreement with State of Florida, Department of State, Division of Historical Resources.

Recommended Motion:

I move to adopt Resolution _____

RESOLUTION 04-01-25

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN AGREEMENT WITH BETWEEN THE TOWN OF LAKE PARK AND THE STATE OF FLORIDA, DEPARTMENT OF STATE, DIVISION OF HISTORICAL RESOURCES FOR THE LAKE PARK HISTORIC EVERGREEN HOUSE PRESERVATION IMPROVEMENTS, FOR AN EFFECTIVE DATE.

WHEREAS, the Town is a municipality with such powers and authority as is enumerated by Chapter 166 Florida Statutes and the Florida Constitution; and

WHEREAS, the Town is empowered to enter into contractual arrangements with public agencies, private corporations or other persons; and

WHEREAS, the Town desires to implement sustainable strategies that will improve the quality of life and safety of residents and visitors in the town; and

WHEREAS, the Town previously determined a need to repair and improve the Evergreen House with exterior and interior restoration improvements; and

WHEREAS, the Town has been awarded a preservation grant through the Division of Historical Resources (the Division) to assist with the Evergreen House restoration improvements; and

WHEREAS. the grant amount is \$195,000.00 from the Division and \$198,500.00 from the Town in the form of a cash match amount for a total project amount of \$397,000.00; and

WHEREAS, on Tuesday, September 24, 2024 the Division provided the Grant Agreement document for execution by the Town of Lake Park; and

WHEREAS, the Division has the authority to issue such a grant; and

WHEREAS, Town staff is recommending to Town Commission that it is in the interest of the Town to execute this Grant Agreement (# 25.h.sc.100.065) with the Division.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein.

Section 2. The Town Commission hereby authorizes and directs the mayor to execute an agreement between the Town and the State of Florida, Department of State, Division of Historical Resources.

Section 3. This resolution shall be effective upon its execution.

AGREEMENT BETWEEN
THE STATE OF FLORIDA, DEPARTMENT OF STATE
AND
Town of Lake Park
25.h.sc.100.065

This Agreement is by and between the State of Florida, Department of State, Division of Historical Resources hereinafter referred to as the "Division," and the Town of Lake Park hereinafter referred to as the "Grantee."

The Grantee has been awarded a Special Category Grant by the Division, grant number 25.h.sc.100.065 for the Project "Lake Park Historic Evergreen House Preservation Improvements," in the amount of \$198,500 ("Grant Award Amount"). The Division enters into this Agreement pursuant to Line Item 3234, contained in the 2025 General Appropriations Act, HB 5001, Laws of Florida. The Division has the authority to administer this grant in accordance with Section 267.0617, *Florida Statutes*.

In consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **Grant Purpose.** This grant shall be used exclusively for the "Lake Park Historic Evergreen House Preservation Improvements," the public purpose for which these funds were appropriated.

- a) The Grantee shall perform the following **Scope of Work**:

Grant funds will be used to restore and renovate the historic Evergreen House in Lake Park. Work items include repair/replace roof, including of gutters and downspouts; repair/replace a minimum of nineteen (19) windows; repair/replace a minimum of three (3) doors; repair wood framing; clean exterior walls; repair exterior finishes; seal/waterproof exterior openings, apply exterior sealant/waterproofing to exterior façade, apply exterior finish coat to exterior façade including exterior wood doors, and exterior painting; replace eleven (11) window awnings; install trellis framing at exterior uncovered patio area; construct ADA compliant sidewalk and ramp; repair/replace interior trims, moldings, casings, doors, and hardware; repair/replace damaged interior drywall and plaster wall finishes; repair interior subflooring and install new flooring in the bathroom and kitchen areas, and refinish interior wood floors; paint/stain interior walls, doors, trims, and moldings; upgrade plumbing and HVAC; upgrade electrical systems, including installing a new electrical service panel, installing period appropriate fixtures, and low voltage improvements. Grant funds will also be used for architectural/engineering services and grant administration.

All window and/or door replacements shall be submitted to the Bureau of Historic Preservation for review and approval before any window and/or door replacement work commences.

Water repellent coating specifications will be submitted to the Division of Historical Resources for review and approval prior to application on the building.

All tasks associated with the Project shall meet the requirements set forth in this agreement.

- b) The Grantee agrees to provide the following **Deliverables** and **Performance Measures** related to the Scope of Work for payments to be awarded.

#	Payment Type	Deliverable Description	Documentation	Payment Amount
1	Fixed Price	Provide a copy of the professional architectural/engineering consultant's credentials, a project timeline, and an executed Restrictive Covenant filed with the County Clerk to the Division for review and approval.	One (1) digital copy of the professional architectural/engineering consultant credentials; One (1) digital copy of the project timeline; One (1) copy of the executed Restrictive Covenant filed with the County Clerk.	\$49,625
2	Fixed Price	Complete and submit a completed Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least thirty percent (30%) of the project completed for review and approval; Photographic documentation of installed project identification sign with Grant Funding Acknowledgement.	One (1) digital copy of a completed Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least thirty percent (30%) of the project completed; Photographic documentation of installed project identification sign with Grant Funding Acknowledgement.	\$49,625
3	Fixed Price	Complete and Submit one (1) copy of a completed Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least sixty percent (60%) of the project completed.	One (1) digital copy of a completed Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least sixty percent (60%) of the project completed.	\$49,625

4	Fixed Price	Complete and submit an Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least one hundred percent (100%) of the project completed, including all retainage amounts paid, for review and approval. In addition, a new/updated FMSF form (for previously extant structures over 50 years old) for the property shall be submitted prior to final payment; a Single Audit Form shall be completed by the Grantee and submitted along with the Final Progress Report prior to final payment; documentation to support all paid expenditures including detailed paid invoices, bank records, and canceled checks.	One (1) digital copy of the completed Application and Certificate for Payment (AIA Document G702) and Schedule of Contract Values (AIA Document G703), or their equivalents, showing at least one hundred percent (100%) of the project completed, including all retainage amounts paid; One (1) copy of the new/updated FMSF form (for previously extant structures over 50 years old); One (1) Single Audit Form; One (1) copy of the final progress report; documentation to support all paid expenditures including detailed paid invoices, bank records, and canceled checks.	\$49,625
Totals				\$198,500

- c) The Grantee has provided an Estimated Project Budget based upon reasonable expenditures projected to accomplish the Grantee's Scope of Work and Deliverables outlined in the Agreement. The Budget provides details of how grant and match funds will be spent. All expenditures shall be in accordance with this budget (which is incorporated as part of this Agreement and entitled Attachment A) and must be incurred during the term of this Agreement, as stated in Section 2 of this Agreement.

2. **Length of Agreement.** This Agreement shall begin on 07/01/24, and shall end 06/30/26, unless terminated in accordance with the provisions of Section 34 of this Agreement. Contract extensions will not be granted unless Grantee is able to provide substantial written justification and the Division approves such extension. The Grantee's written request for such extension must be submitted to the Division no later than thirty (30) days prior to the termination date of this Agreement and no amendment will be valid until a written amendment is signed by both parties as required in Section 7 and Section 15 of this Agreement.
3. **Contract Administration.** The parties are legally bound by the requirements of this Agreement. Each party's contract manager, named below, will be responsible for monitoring its performance under this Agreement, and will be the official contact for each party. Any notice(s) or other communications in regard to this agreement shall be directed to or delivered to the other party's contract manager by utilizing the information below. Any change in the contact information below shall be submitted in writing to the contract manager within 10 days of the change.

For the Division of Historical Resources:

Theo Smith
Florida Department of State
R.A. Gray Building
500 South Bronough Street

Tallahassee, FL 32399
 Phone: 850.245.6310
 Email: Theo.Smith@dos.myflorida.com

For the Grantee:

Contact: John Wille
 Address: 535 Park Avenue Lake Park Florida 33403
 Phone: 561.881.3345
 Email: jwille@lakeparkflorida.gov

4. **Grant Payments.** All grant payments are requested online via www.dosgrants.com by submitting a payment request with documentation that the deliverable has been completed. The total grant award shall not exceed the Grant Award Amount, which shall be paid by the Division in consideration for the Grantee's minimum performance as set forth by the terms and conditions of this Agreement. Grant payment requests are not considered complete for purposes of payment until review of the deliverables for compliance with the terms and conditions of this Agreement by the appropriate Division staff is complete and approval of the deliverable given. The grant payment schedule is outlined below:
 - a) All payments will be made in the amounts identified with the Deliverables in Section 1 of this agreement.
 - b) All payments will be made in accordance with the completion of those Deliverables.
5. **Electronic Payments.** The Grantee can choose to use electronic funds transfer (EFT) to receive grant payments. All grantees wishing to receive their award through electronic funds transfer must submit a Direct Deposit Authorization form to the Florida Department of Financial Services (DFS). If EFT has already been set up for the organization and a payment has been received at the account in the past year, the Grantee does not need to submit another authorization form unless the organization has changed bank accounts. If the grantee has not received a payment at the account in the past year, they should check with DFS at (850) 413-5517 or e-mail at DirectDeposit@MyFloridaCFO.com to see if their EFT request is still active. The authorization form is accessible at https://www.myfloridacfo.com/docssf/accounting-and-auditing-libraries/vendors/vendor-relations/dfs-a1-26e-direct-depositvendors.pdf?sfvrsn=eff728cf_16 where information pertaining to payment status is also available.
6. **Florida Substitute Form W-9.** A completed Substitute Form W-9 is required from any entity that receives a payment from the State of Florida that may be subject to 1099 reporting. The Department of Financial Services (DFS) must have the correct Taxpayer Identification Number (TIN) and other related information in order to report accurate tax information to the Internal Revenue Service (IRS). To register or access a Florida Substitute Form W-9 visit <https://flvendor.myfloridacfo.com/>. **A copy of the Grantee's Florida Substitute Form W-9 must be submitted to the Division, as required, in advance of or with the executed Agreement.**
7. **Amendment to Agreement.** Either party may request modification of the provisions of this Agreement by contacting the Division to request an Amendment to the Contract. **Changes which are agreed upon shall be valid only when in writing, signed by each of the parties, and attached to the original of this Agreement.** If changes are implemented without the Division's written approval, the organization is subject to noncompliance, and the grant award is subject to reduction, partial, or complete refund to the State of Florida and termination of this agreement.
8. **Financial Consequences.** The Department shall apply the following financial consequences for failure to

perform the minimum level of services required by this Agreement in accordance with Sections 215.971 and 287.058, *Florida Statutes*.

- a) Any advanced funds will be returned to the State of Florida if unexpended within the first 3 months of disbursement.
- b) Payments will be withheld for failure to complete services as identified in the Scope of Work and Deliverables, provide documentation that the deliverable has been completed, or demonstrate the appropriate use of state funds.
- c) If the grantee has spent less than the Grant Award Amount in state funds to complete the Scope of Work, the final payment will be reduced by an amount equal to the difference between spent state dollars and the Grant Award Amount.
- d) The Division may reduce individual payments by 10% if the completed Deliverable does not meet the Secretary of the Interior's Standards and Guidelines or other industry standards applicable to the project.

The Division shall reduce total grant funding for the Project in direct proportion to match contributions not met by the end of the grant period. This reduction shall be calculated by dividing the actual match amount by the required match amount indicated in the Agreement and multiplying the product by the Grant Award Amount indicated in the Agreement. Pursuant to Section 17, Grantee shall refund to the Division any excess funds paid out prior to a reduction of total grant funding.

9. Additional Special Conditions.

Development Projects

1. All project work must be in compliance with the Secretary of the Interior's Standards and Guidelines available online at www.nps.gov/tps/standards.htm.
2. The Grantee shall provide photographic documentation of the restoration activity. Guidelines regarding the photographic documentation are available online at <https://dos.myflorida.com/historical/grants/special-category-grants/>.

3. Architectural Services

- a. All projects shall require contracting for architectural services. Engineering services may also be required if determined necessary by the Division.
- b. The Grantee may request a waiver of this requirement from the Division if they believe that the architectural/engineering services are not needed for the Project. The Division shall make a recommendation to the Grantee after review of the proposed work.

4. Architectural Documents and Construction Contracts

The Grantee shall submit the architectural services contract to the Department for review and approval prior to final execution. Procurement documentation supporting maximum open competition must be submitted to the Division for review and approval prior to execution of project contracts. In addition, pursuant to *Section 267.031(5)(i), Florida Statutes*, the Grantee shall submit architectural planning documents to the Department for review and approval. All projects must produce the following:

- a. Construction documents that reflect the complete scope of work as defined in section 1.a of this agreement
- b. If construction documents are not appropriate (as determined by the Division), the grantee will have their architect, engineer, or contractor provide written material specifications for the tasks identified in the scope of work.
- c. In the instance that some of the items identified in the scope or work do require drawings and others do not, the grantee will have their architect provide drawings for the scope items for the instances when it is required and have their architect, engineer, or contractor provide material specifications in instances when drawings are not required.

It should be evident in the drawings any and all alterations being made to historic buildings structures and sites. These final documents must include details of all repair work to historic fabric, including details on repair methodology and material, as well as all replacement materials for historic fabric that cannot be repaired. For development projects, details and product sheets for all exterior finishes (windows, doors, lighting, exterior wall material, etc.) and significant interior finishes (flooring, wall material, lighting, ceiling material and finish, etc.), must also be included.

5. For the construction phase of the Project, in addition to the review submissions indicated above, a copy of the construction contract must be submitted to the Department for review and approval **prior** to final execution. Procurement documentation supporting maximum open competition **must be** submitted to the Division for review and approval prior to execution of project contracts. Department review and approval of said contracts shall not be construed as acceptance by or imposition upon the Department of any financial liability in connection with said contracts.

6. For projects involving ground disturbance (examples include: historic building or structure relocation, grading and site work, installation of sewer and water lines, subgrade foundation repairs or damp proofing, construction of new foundations and installation of landscape materials), the Grantee shall ensure that the following requirements are included in all contracts for architectural and engineering services:

- a. Ground disturbance around historic buildings or elsewhere on the site shall be minimized, thus reducing the possibility of damage to or destruction of significant archaeological resources.
- b. If an archaeological investigation of the Project site has not been completed, the architect or engineer shall contact the Department for assistance in determining the actions necessary to evaluate the potential for adverse effects of the ground disturbing activities on significant archaeological resources.
- c. Significant archaeological resources shall be protected and preserved in place whenever possible. Heavy machinery shall not be allowed in areas where significant archaeological resources may be disturbed or damaged. Significance is evaluated based on an evaluation of identity, age, location, and context in conjunction with their capacity to reveal information through the investigatory research designs, methods, and techniques used by archaeologists.
- d. When preservation of significant archaeological resources in place is not feasible, a mitigation plan shall be developed in consultation with and approved by the Department's Compliance Review Section (contact information available online at www.flheritage.com). The mitigation plan shall be implemented under the direction of an archaeologist meeting the *Secretary of the Interior's Professional Qualification Standards for Archaeology*.
- e. Documentation of archaeological investigation and required mitigation actions shall be submitted to the

Compliance Review Section for review and approval. This documentation shall conform to the *Secretary of the Interior's Standards for Archaeological Documentation*, and the reporting standards of the Compliance Review Section set forth in *Chapter 1A-46, Florida Administrative Code*.

7. **Copyright and Royalties:** When publications, brochures, films, or similar materials are developed, directly or indirectly, from a program, project or activity supported by grant funds, any copyright resulting therefrom shall be held by the Florida Department of State, Division of Historical Resources. The author may arrange for copyright of such materials only after approval from the Department. Any copyright arranged for by the author shall include acknowledgment of grant assistance. As a condition of grant assistance, the grantee agrees to, and awards to the Department and, if applicable, to the Federal Government, and to its officers, agents, and employees acting within their official duties, a royalty-free, nonexclusive, and irrevocable license throughout the world for official purposes, to publish, translate, reproduce, and use all subject data or copyrightable material based on such data covered by the copyright.

8. **Demolition of Historic Property:** If a development project includes the demolition of whole structures on a property, historic or not, then the applicant must submit a detailed explanation as to why the structure is being demolished. If it is because the structure is structurally unsound, then an engineer's report may be requested. If the structure to be demolished is historic or contributing resource to the property, then the applicant must also submit a salvage report, detailing what, if any, of the building can be salvaged and how the applicant plans to reuse those materials.

10. Credit Line(s) to Acknowledge Grant Funding. Pursuant to Section 286.25, *Florida Statutes*, in publicizing, advertising, or describing the sponsorship of the program the Grantee shall include the following statement:

- a) "This project is sponsored in part by the Department of State, Division of Historical Resources and the State of Florida." Any variation in this language must receive prior approval in writing by the Division.
- b) All site-specific projects must include a Project identification sign, with the aforementioned language, that must be placed on site. The cost of preparation and erection of the Project identification sign are allowable project costs. Routine maintenance costs of Project signs are not allowable project costs. A photograph of the aforementioned sign must be submitted to the Division as soon as it is erected. Non-site-specific projects that produce report(s) must include the aforementioned language in the report.

11. Encumbrance of Funds. The Grantee shall execute a binding contract for at least a part of the Scope of Work by September 30, except as allowed below.

- a) **Extension of Encumbrance Deadline:** The encumbrance deadline indicated above may be extended by written approval of the Division. To be eligible for this extension, the Grantee must demonstrate to the Division that encumbrance of grant funding and the required match by binding contract(s) is achievable by the end of the requested extended encumbrance period. The Grantee's written request for extension of the encumbrance deadline must be submitted to the Department no later than fifteen (15) days prior to the encumbrance deadline indicated above.
- b) **Encumbrance Deadline Exception:** For projects not involving contract services the Grantee and the Department shall consult on a case-by-case basis to develop an acceptable encumbrance schedule.

12. Grant Reporting Requirements. The Grantee must submit the following reports to the Division. All reports shall document the completion of any deliverables/tasks, expenses and activities that occurred during that reporting

period. All reports on grant progress will be submitted online via www.dosgrants.com.

a) **Total Compensation Paid to Non-Profit Personnel Report:**

If applicable, the Grantee shall complete and return to the Division within 30 days of the execution of this Agreement Attachment C, entitled “Total Compensation Paid to Non-Profit Personnel Using State Funds” which shall satisfy the requirement to provide documentation that indicates the amount of state funds:

i. Allocated to be used during the full term of the contract for remuneration to any member of the board of directors or an officer of the contractor.

ii. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the contractor. The documentation must indicate the amounts and recipients of the remuneration.

“State funds” means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the state Medicaid program.

- b) **First Project Progress Report** is due by October 31, for the period ending September 30 (first year of the Grant Period).
- c) **Second Project Progress Report** is due by January 31, for the period ending December 31 (first year of the Grant Period).
- d) **Third Project Progress Report** is due by April 30, for the period ending March 31 (first year of the Grant Period).
- e) **Fourth Project Progress Report** is due by July 31, for the period ending June 30 (first year of the Grant Period).
- f) **Fifth Project Progress Report** is due by October 31, for the period ending September 30 (second year of the Grant Period).
- g) **Sixth Project Progress Report** is due by January 31, for the period ending December 31 (second year of the Grant Period).
- h) **Seventh Project Progress Report** is due by April 30, for the period ending March 31 (second year of the Grant Period).
- i) **Final Report.** The Grantee must submit a Final Report to the Division within one month of the Grant Period End Date set forth in Section 2 above.

- 13. Matching Funds.** The Grantee is required to provide a 100% match of the Grant Award Amount unless reduced as provided in this section. Of the required match, a minimum of 25% must be cash on hand. The remaining match may include in-kind services, volunteer labor, donated materials, and additional cash. For projects located in Rural Economic Development Initiative (REDI) counties or communities that have been designated in accordance with Sections 288.0656 and 288.06561, Florida Statutes, Grantees may request a reduction of the match amount. The Grantee must submit documentation that the minimum match requirements have been met and provide to the

Division documentation evidencing expenses incurred to comply with this requirement.

14. **Grant Completion Deadline.** The grant completion deadline is the end date of this Agreement set forth in Section 2 above. The Grant Completion Deadline is the date when all grant and matching funds have been paid out or incurred in accordance with the work described in the Scope of Work, detailed in the Estimated Project Budget. If the Grantee finds it necessary to request an extension of the Grant Completion Deadline, an Amendment to the Agreement must be executed as per Section 7, and the stipulations in Section 15 must be met.
15. **Extension of the Grant Completion Deadline.** An extension of the completion date must be requested at least thirty (30) days prior to the end of the Grant Period and may not exceed 30 days, unless the Grantee can clearly demonstrate extenuating circumstances. An extenuating circumstance is one that is beyond the control of the Grantee, and one that prevents timely completion of the Project such as a natural disaster, death or serious illness of the individual responsible for the completion of the Project, litigation related to the Project, or failure of the contractor or architect to provide the services for which they were contracted to provide. An extenuating circumstance does not include failure to read or understand the administrative requirements of a grant or failure to raise sufficient matching funds. Changes to the original completion deadline shall be valid only when requested in writing, approved by the Division, and an Amendment to the Agreement has been executed by both parties and attached to the original of this Agreement. The Grantee must provide documentation that a portion of the grant funds and match contributions are encumbered and demonstrate to the satisfaction of the Division that project work is progressing at a rate such that completion is achievable within the extended Grant Period.
16. **Non-allowable Grant Expenditures.** The Grantee agrees to expend all grant funds received under this agreement solely for the purposes for which they were authorized and appropriated. Expenditures shall be in compliance with the state guidelines for allowable Project costs as outlined in the Department of Financial Services' Reference Guide for State Expenditures (revised 11/1/2019), which are incorporated by reference and are available online at https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/stateagencies/reference-guide-for-state-expenditures.pdf?sfvrsn=b4cc3337_2. The following categories of expenditures are non-allowable for expenditure of grant funds and as contributions to required match:
 - a) Expenditures for work not included in the Scope of Work of the executed Grant Award Agreement;
 - b) Costs of goods and services not procured in accordance with procurement procedures set forth in the Grant Award Agreement;
 - c) Costs not consistent with the grant project type, as described in section V.C.2. of the program guidelines and as selected in the application;
 - d) Expenses incurred or obligated prior to or after the Grant Period, as indicated in the Grant Award Agreement;
 - e) Expenses associated with lobbying or attempting to influence Federal, State, or local legislation, the judicial branch, or any state agency;
 - f) Expenditures for work not consistent with the applicable historic preservation standards as outlined in the Secretary of the Interior's Guidelines available at <https://www.nps.gov/orgs/1739/secretary-standards-treatment-historic-properties> or applicable industry standards;
 - g) Costs for projects having as their primary purpose the fulfillment of Federal or State historic preservation

regulatory requirements, including, costs of consultation and mitigation measures required under Section 106 of the *National Historic Preservation Act of 1966*, as amended, or under Section 267.031, F.S.;

- h) Projects directed at activities or Historic Properties that are restricted to private or exclusive participation or access, which shall include restricting access on the basis of sex, race, color, religion, national origin, disability, age, pregnancy, handicap, or marital status;
- i) Entertainment, food, beverages, plaques, awards, or gifts;
- j) Costs or value of donations or In-kind Contributions not documented in accordance with the provisions of the Grant Award Agreement;
- k) Indirect costs including Grantee overhead, management expenses, general operating costs and other costs that are not readily identifiable as expenditures for the materials and services required to complete the work identified in the Scope of Work in the Grant Award Agreement. Examples of indirect costs include: rent/mortgage, utilities, janitorial services, insurance, accounting, internet service, monthly expenses associated to security systems, non-grant related administrative and clerical staffing, marketing, and fundraising activities;
- l) Administrative and project management expenditures such as expenditures that are directly attributable to management of the grant-assisted Project and meeting the reporting and associated requirements of the Grant Award Agreement, whether grant expenditures or match contributions, which in aggregate exceed 5% of the grant award amount;
- m) Grantee operational support (i.e., organization salaries not directly related to grant activities; travel expenditures; per diem; or supplies);
- n) Insurance costs (Exception: costs for builder's risk, workers' compensation and contractor's liability insurance);
- o) Capital improvements to non-historic properties or non-historic additions to a Historic Property (Exception: pre-approved items of work for Museum Exhibit projects);
- p) Capital improvements to the interior of Religious Properties (Exception: repairs to elements of the structural system. Examples include: foundation repairs, repairs to columns, load bearing wall framing, roof framing, masonry repairs, window and exterior door repairs and restoration practices associated with the building envelope);
- q) Accessibility improvements for Religious Properties;
- r) Vehicular circulation (drives/driveways) within the property or from the property to surrounding streets and parking (Exception: provision of code-required handicapped parking pad(s));
- s) Sidewalks, paths, walkways, landscape features and accessories, planting, irrigation systems and site lighting (Exceptions: historic walkways; sidewalk required to link the code-required handicapped parking pad(s) to the accessible entry; historic retaining walls/planting/sodding required to halt documented erosion; pruning, removal or relocation of trees posing an immediate threat to the historic or archaeological resource; and limited site lighting required for security, all if approved by the Division);

- t) Fences and gates (Exception: restoration or in-kind replacement of damaged or missing historic fences, gates or sections of these);
- u) Furniture, including but not limited to: desks, tables, seating, rugs and mats, artwork and decorations, window treatments, case goods (including cabinets, countertops, or bookshelves) with no historic precedent, systems' furniture, movable partitions and acoustical treatments and components, unless specific prior approval has been granted by the Division (Exception: museum display units necessary for approved Museum Exhibit projects)
- v) Equipment
 - 1. Purchase of all equipment directly or indirectly related to the project, is non-allowable, even if such equipment is necessary for the completion of the project. Non-allowable equipment includes, but is not limited to, portable sound systems, specialty fixtures and equipment, visual display units, televisions, appliances, computers, cameras, printers, scanners, projection systems, portable light fixtures total stations, anchors and other objects needed to operate boats and ships, pumps, jacks, and other tools unless specific prior approval has been granted by the Division
 - 2. If special equipment is required for completion of the Project, it shall be rented for the grant term unless it can be shown that acquiring the equipment is cheaper than renting the equipment and approval has been provided by the Division as part of the documentation presented at the time of application. If the value of special equipment is to be used as a match contribution, the value of the match contribution shall be limited to the cost of rental for the Grant Period at the market rate for such rental in the region;. Approved special equipment purchased with grant funds that cost more than \$5,000 and have a useful life of more than one year will be returned to the Department at the end of the grant period, prior to final payment
- w) Supplies that will not be consumed in use during the duration of this project;
- x) Maintenance of boats, cars, trailers or other vehicles;
- y) Costs associated with attending or hosting conferences, summits, workshops or presentations including facility rental fees (Exception: municipal or county required public meetings necessary for completion of the grant-assisted project)
- z) Travel expenditures, including those of personnel responsible for items of work approved by the Division, administrative personnel, contracted or subcontracted employees, either for purposes of work on-site or research off-site; and
- aa) Tuition waivers, fees, and other non-grant related costs associated with employing students for grant projects.

17. Unobligated and Unearned Funds and Allowable Costs. In accordance with Section 215.971, *Florida Statutes*, the Grantee shall refund to the State of Florida any balance of unobligated funds which has been advanced or paid to the Grantee. In addition, funds paid in excess of the amount to which the recipient is entitled under the terms and conditions of the agreement must be refunded to the state agency. Further, the recipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period. Expenditures of state financial assistance must be in compliance with the laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the *Reference Guide for State Expenditures*.

18. **Repayment.** All refunds or repayments to be made to the Department under this Agreement are to be made payable to the order of the “Department of State” and mailed directly to the following address: Florida Department of State, Attention: Grants Program Supervisor, Division of Historical Resources, 500 South Bronough Street Tallahassee, FL 32399. In accordance with Section 215.34(2), *Florida Statutes*, if a check or other draft is returned to the Department for collection, Grantee shall pay to the Department a service fee of \$15.00 or five percent (5%) of the face amount of the returned check or draft, whichever is greater.
19. **Single Audit Act.** Each Grantee, other than a Grantee that is a State agency, shall submit to an audit pursuant to Section 215.97, *Florida Statutes*. See Attachment B for additional information regarding this requirement.
20. **Retention of Accounting Records.** Financial records, supporting documents, statistical records, and all other records including electronic storage media pertinent to the Project shall be retained for a period of five (5) years after the close out of the grant. If any litigation or audit is initiated, or claim made, before the expiration of the five-year period, the records shall be retained until the litigation, audit, or claim has been resolved.
21. **Obligation to Provide State Access to Grant Records.** The Grantee must make all grant records of expenditures, copies of reports, books, and related documentation available to the Division or a duly authorized representative of the State of Florida for inspection at reasonable times for the purpose of making audits, examinations, excerpts, and transcripts.
22. **Obligation to Provide Public Access to Grant Records.** The Division reserves the right to unilaterally cancel this Agreement in the event that the Grantee refuses public access to all documents or other materials made or received by the Grantee that are subject to the provisions of Chapter 119, *Florida Statutes*, known as the *Florida Public Records Act*. The Grantee must immediately contact the Division's Contract Manager for assistance if it receives a public records request related to this Agreement.
23. **Investment of Funds Received But Not Paid Out.** The Grantee may temporarily invest any or all grant funds received but not expended, in an interest bearing account pursuant to Section 216.181(16)(b), *Florida Statutes*. Interest earned on such investments should be returned to the Division quarterly, except that interest accrued less than \$100 within any quarter may be held until the next quarter when the accrued interest totals more than \$100. All interest accrued and not paid to the Division, regardless of amount, must be submitted with the Grantee's final Progress Report at the end of the Grant Period.
24. **Noncompliance with Grant Requirements.** Any Grantee that has not submitted required reports or satisfied other administrative requirements for this grant or other Division of Historical Resources grants or grants from any other Florida Department of State (DOS) Division will be in noncompliance status and subject to the DOS Grants Compliance Procedure. Grant compliance issues must be resolved before a grant award agreement may be executed, and before grant payments for any DOS grant may be released.
25. **Accounting Requirements.** The Grantee must maintain their financial records in such a manner that provides a complete record of the use of all grant funds as follows:
 - a) The records must be able to specifically provide an audit trail that traces the receipt, maintenance, and expenditure of state funds;
 - b) Accounting records must adequately identify the sources and application of funds for all grant activities and

must classify and identify grant funds by using the same budget categories as approved in the grant application. If Grantee's accounting records accumulate data in a different format than the one specified in this agreement, subsidiary records must document and reconcile the amounts shown in the Grantee's accounting records to those amounts reported to the Division.

- c) An interest-bearing checking account or accounts in a state or federally chartered institution may be used for revenues and expenses described in the Scope of Work and detailed in the Estimated Project Budget.
- d) The Grantee's accounting records must have effective control over and accountability for all funds, property, and other assets; and
- e) Accounting records must be supported by source documentation and be in sufficient detail to allow for a proper pre-audit and post-audit (such as invoices, bills, and canceled checks).

26. Accounting Documentation For every expense related to the use of grant or match funds and in-kind contributions the Grantee must submit documentation that demonstrates the expense and/or contribution as follows:

- a) For all non-personnel costs, the Grantee must provide invoices/receipts and proof of payment (i.e. canceled/processed checks or bank statements). If these costs are donated in-kind contributions, the grantee must justify the donated value.
- b) For personnel costs, the Grantee must provide timesheets that are signed by the employee documenting the hours worked, include the cost per hour, and demonstrate a clear relationship to the submitted payment documentation. If donated in-kind, justify the donated hourly value.
- c) All costs are required to be reconciled using the "Expenditure Log" in DOSgrants.com. All entries in this log must be supported by the documentation requirements described in this section.

27. Availability of State Funds. The State of Florida's performance and obligation to pay under this Agreement are contingent upon an annual appropriation by the Florida Legislature, or the United States Congress in the case of a federally funded grant. In the event that the state or federal funds upon which this Agreement is dependent are withdrawn, this Agreement will be automatically terminated and the Division shall have no further liability to the Grantee, beyond those amounts already released prior to the termination date. Such termination will not affect the responsibility of the Grantee under this Agreement as to those funds previously distributed. In the event of a state revenue shortfall, the total grant may be reduced accordingly.

28. Independent Contractor Status of Grantee. The Grantee, if not a state agency, agrees that its officers, agents and employees, in performance of this Agreement, shall act in the capacity of independent contractors and not as officers, agents, or employees of the state. The Grantee is not entitled to accrue any benefits of state employment, including retirement benefits and any other rights or privileges connected with employment by the State of Florida.

29. Grantee's Subcontractors. The Grantee shall be responsible for all work performed and all expenses incurred in connection with this Agreement. The Grantee may subcontract, as necessary, to perform the services and to provide commodities required by this Agreement. The Division shall not be liable to any subcontractor(s) for any expenses or liabilities incurred under the Grantee's subcontract(s), and the Grantee shall be solely liable to its subcontractor(s) for all expenses and liabilities incurred under its subcontract(s). The Grantee must take the necessary steps to ensure that each of its subcontractors will be deemed to be "independent contractors" and will

not be considered or permitted to be agents, servants, joint ventures, or partners of the Division.

- 30. Liability.** The Division will not assume any liability for the acts, omissions to act, or negligence of, the Grantee, its agents, servants, or employees; nor may the Grantee exclude liability for its own acts, omissions to act, or negligence, to the Division.
- a) The Grantee shall be responsible for claims of any nature, including but not limited to injury, death, and property damage arising out of activities related to this Agreement by the Grantee, its agents, servants, employees, and subcontractors. The Grantee, other than a Grantee which is the State or the State's agencies or subdivisions, as defined in Section 768.28, *Florida Statutes*, shall indemnify and hold the Division harmless from any and all claims of any nature and shall investigate all such claims at its own expense. If the Grantee is governed by Section 768.28, *Florida Statutes*, it shall only be obligated in accordance with that Section.
 - b) Neither the state nor any agency or subdivision of the state waives any defense of sovereign immunity, or increases the limits of its liability, by entering into this Agreement.
 - c) The Division shall not be liable for attorney fees, interest, late charges or service fees, or cost of collection related to this Agreement.
 - d) The Grantee shall be responsible for all work performed and all expenses incurred in connection with the Project. The Grantee may subcontract as necessary to perform the services set forth in this Agreement, including entering into subcontracts with vendors for services and commodities; and provided that it is understood by the Grantee that the Division shall not be liable to the subcontractor for any expenses or liabilities incurred under the subcontract and that the Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.
- 31. Strict Compliance with Laws.** The Grantee shall perform all acts required by this Agreement in strict conformity with all applicable local, state and federal laws and regulations. The Grantee shall during the term of this Agreement be in strict conformity with all applicable local, state and federal laws and regulations.
- 32. No Discrimination.** The Grantee and their subcontractors may not discriminate against any employee employed under this Agreement, or against any applicant for employment because of race, color, religion, gender, national origin, age, pregnancy, handicap or marital status. The following or a similar provision must be inserted into all of the subcontracts for services executed under this Agreement:
- a) No employee or applicant for employment engaged under this Agreement may be discriminated against because of race, color, religion, gender, national origin, age, pregnancy, handicap or marital status
- 33. Breach of Agreement.** The Division will demand the return of grant funds already received, will withhold subsequent payments, and/or will terminate this agreement if the Grantee improperly expends and manages grant funds, fails to prepare, preserve or surrender records required by this Agreement, or otherwise violates this Agreement.
- 34. Termination of Agreement.**
- a) Termination by the Division. The Division will terminate or end this Agreement if the Grantee fails to fulfill its obligations herein. In such event, the Division will provide the Grantee a notice of its violation by letter, and

shall give the Grantee fifteen (15) calendar days from the date of receipt to cure its violation. If the violation is not cured within the stated period, the Division will terminate this Agreement. The notice of violation letter shall be delivered to the Grantee's Contract Manager, personally, or mailed to his/her specified address by a method that provides proof of receipt. In the event that the Division terminates this Agreement, the Grantee will be compensated for any work completed in accordance with this Agreement, prior to the notification of termination, if the Division deems this reasonable under the circumstances. Grant funds previously advanced and not expended on work completed in accordance with this Agreement shall be returned to the Division, with interest, within thirty (30) days after termination of this Agreement. The Division does not waive any of its rights to additional damages, if grant funds are returned under this Section.

- b) Termination for convenience. The Division or the Grantee may terminate the grant in whole or in part when both parties agree that the continuation of the Project would not produce beneficial results commensurate with the further expenditure of funds. The two parties will agree upon the termination conditions, including the effective date, and in the case of partial terminations, the portion to be terminated.
- c) Termination by Grantee. The Grantee may unilaterally cancel the grant at any time prior to the first payment on the grant although the Department must be notified in writing prior to cancellation. After the initial payment, the Project may be terminated, modified, or amended by the Grantee only by mutual agreement of the Grantee and the Division. Request for termination prior to completion must fully detail the reasons for the action and the proposed disposition of the uncompleted work.

35. Preservation of Remedies. No delay or omission to exercise any right, power, or remedy accruing to either party upon breach or violation by either party under this Agreement, shall impair any such right, power or remedy of either party; nor shall such delay or omission be construed as a waiver of any such breach or default, or any similar breach or default.

36. Non-Assignment of Agreement. The Grantee may not assign, sublicense nor otherwise transfer its rights, duties or obligations under this Agreement without the prior written consent of the Division, which consent shall not unreasonably be withheld. The agreement transferee must demonstrate compliance with the requirements of the Project. If the Division approves a transfer of the Grantee's obligations, the Grantee shall remain liable for all work performed and all expenses incurred in connection with this Agreement. In the event the Legislature transfers the rights, duties, and obligations of the Division to another governmental entity pursuant to Section 20.06, *Florida Statutes*, or otherwise, the rights, duties, and obligations under this Agreement shall be transferred to the successor governmental agency as if it was the original party to this Agreement.

37. Required Procurement Procedures for Obtaining Goods and Services. The Grantee shall provide maximum open competition when procuring goods and services related to the grant-assisted project. Procurement documentation supporting maximum open competition may be requested by the Division for review and approval prior to execution of these subcontracts.

- a) The Grantee must procure all professional services (architects, conservators, historic preservation consultant structural engineers, landscape architects) using at least a request for qualifications, and the grantee must solicit at least three (3) responses to their request for the service.
- b) All contracts for procurement of goods and services (construction, exhibit fabrication, etc.) not included in Section 37.a. as described above must be procured in the manner described below:
 - 1. Procurement of Goods and Services Not Exceeding \$35,000. The Grantee must use the applicable procurement method described below:
 - i. Purchases Up to \$2,500: Procurement of goods and services where individual purchases do not

exceed \$2,500 may be conducted at the Grantee's discretion using good purchasing practices.

- ii. Purchases or Contract Amounts Between \$2,500 and \$35,000: Goods and services costing between \$2,500 and \$35,000 require informal competition such as written quotations and informal bids, and may be procured by purchase order, acceptance of vendor proposals or other appropriate procurement document.
- 2. Procurement of Goods and Services Exceeding \$35,000. Goods and services costing over \$35,000 may be procured by either formal invitation to bid or request for proposals, and may be procured by purchase order, acceptance of vendor proposals or other appropriate procurement document.
 - i. Any formal competitive solicitation shall be made available simultaneously to all vendors, must include the time and date for the receipt of bids, proposals, or replies and of the public opening, and must include all contractual terms and conditions applicable to the procurement, and the criteria to be used in determining acceptability and relative merit of the bid, proposal, or reply.
- c) State entities should follow required procedures set forth in Chapter 287, *Florida Statutes* and Rule 60A 1.00 of Florida Administrative Code. If the grantee is a non-state entity (local government or non-profit organization) and has existing procurement requirements and procedures, follow the more restrictive, as long as state requirements are still met.

- 38. **Conflicts of Interest.** The Grantee hereby certifies that it is cognizant of the prohibition of conflicts of interest described in Sections 112.311 through 112.326, *Florida Statutes*, and affirms that it will not enter into or maintain a business or other relationship with any employee of the Department of State that would violate those provisions. The Grantee further agrees to seek authorization from the General Counsel for the Department of State prior to entering into any business or other relationship with a Department of State Employee to avoid a potential violation of those statutes.
- 39. **Binding of Successors.** This Agreement shall bind the successors, assigns and legal representatives of the Grantee and of any legal entity that succeeds to the obligations of the Division of Historical Resources.
- 40. **No Employment of Unauthorized Aliens.** The employment of unauthorized aliens by the Grantee is considered a violation of Section 274A (a) of the Immigration and Nationality Act. If the Grantee knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement.
- 41. **Severability.** If any term or provision of the Agreement is found to be illegal and unenforceable, the remainder will remain in full force and effect, and such term or provision shall be deemed stricken.
- 42. **Americans with Disabilities Act.** All programs and facilities related to this Agreement must meet the standards of Sections 553.501-553.513, *Florida Statutes*, and the Americans with Disabilities Act of 1990 as amended (42 U.S.C. 12101, et seq.), which is incorporated herein by reference.
- 43. **Governing Law.** This Agreement shall be construed, performed, and enforced in all respects in accordance with the laws and rules of Florida. Venue or location for any legal action arising under this Agreement will be in Leon County, Florida.
- 44. **Rural Communities.** If the Grantee is a county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., the payment of submitted invoices may be issued for verified and eligible performance that has been completed in accordance with the terms and conditions set forth in this Agreement to the extent that federal or state law, rule, or other regulation allows such payments.

Upon meeting either of the criteria set forth below, the Grantee may elect in writing to exercise this provision.

- a) A county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., that demonstrates financial hardship; or
- b) A county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., and which is located in a fiscally constrained county, as defined in section 218.67(1). If the Grantee meets the criteria set forth in this paragraph, then the Grantee is deemed to have demonstrated a financial hardship.

45. Restrictive Covenants. In accordance with section 287.05805, *Florida Statutes*, for Acquisition and Development projects directed at Real Property, if funded, the Grantee (and the Property Owner, if not the Grantee), prior to the release of the first installment of grant funds, **must** grant to the Florida Department of State a security interest in the Real Property at least to the amount of state funds to be provided in the grant agreement. This security interest shall be recorded in the form of a restrictive covenant on the Real Property, active for a period of fifteen (15) years for Development or active for twenty (20) years for an Acquisition. The Grantee (and the Property Owner, if not the Grantee) shall record the security interest in the office of the clerk of the circuit court of the county, or another office serving as the county recorder as provided by law, in which the Real Property is located.

46. Entire Agreement. The entire Agreement of the parties consists of the following documents:

- a) This Agreement
- b) Estimated Project Budget (Attachment A)
- c) Single Audit Act Requirements and Exhibit I (Attachment B)
- d) Total Compensation Paid to Non-Profit Personnel Using State Funds (Attachment C)

In acknowledgment of this grant, provided from funds appropriated in the 2025 General Appropriation Act, I hereby certify that I have read this entire Agreement, and will comply with all of its requirements.

Department of State:

Grantee:

By:

By:

Alissa Lotane, Division Director

Authorizing Official for the Grantee

Date

Typed name and title

Date

ATTACHMENT A

Estimated Project Budget

Description	Grant Funds	Cash Match	In Kind Match
Repair/replace roof, including of gutters and downspouts	\$25,000	\$22,500	\$0
Repair/replace a minimum of nineteen (19) windows	\$20,000	\$20,000	\$0
Repair/replace a minimum of three (3) doors	\$2,500	\$3,500	\$0
Repair wood framing	\$2,500	\$3,500	\$0
Clean exterior walls	\$500	\$500	\$0
Repair exterior finishes	\$2,000	\$2,500	\$0
Seal/waterproof exterior openings, apply exterior sealant/waterproofing to exterior façade, apply exterior finish coat to exterior façade including exterior wood doors, and exterior painting	\$10,000	\$10,000	\$0
Replace eleven (11) window awnings	\$7,500	\$7,500	\$0
Install trellis framing at exterior uncovered patio area	\$12,000	\$12,000	\$0
Construct ADA compliant sidewalk and ramp	\$15,000	\$15,000	\$0
Repair/replace interior trims, moldings, casings, doors, and hardware	\$7,000	\$4,000	\$0
Repair/replace damaged interior drywall and plaster wall finishes	\$9,037	\$3,500	\$0
Repair interior subflooring and install new flooring in the bathroom and kitchen areas, and refinish interior wood floors	\$35,000	\$7,224	\$0
Paint/stain interior walls, doors, trims, and moldings	\$6,000	\$0	\$0
Upgrade plumbing and HVAC	\$22,000	\$22,000	\$0
Upgrade electrical systems, including installing a new electrical service panel, installing period appropriate fixtures, and low voltage improvements	\$20,000	\$20,000	\$0
Architectural/engineering services	\$0	\$37,314	\$0
Grant administration	\$2,463	\$2,462	\$5,000
Totals	\$198,500	\$193,500	\$5,000

ATTACHMENT B

FLORIDA SINGLE AUDIT ACT REQUIREMENTS

AUDIT REQUIREMENTS

The administration of resources awarded by the Department of State to the Grantee may be subject to audits and/or monitoring by the Department of State as described in this Addendum to the Grant Award Agreement.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and section 215.97, *Florida Statutes* (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by Department of State staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by the Department of State. In the event the Department of State determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by Department of State staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

Part I: Federally Funded

This part is applicable if the recipient is a state or local government or a nonprofit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. A recipient that expends \$750,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. EXHIBIT 1 to this agreement lists the federal resources awarded through the Department of State by this agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of State. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.
3. A recipient that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than federal entities).

The Internet web addresses listed below will assist recipients in locating documents referenced in the text of this agreement and the interpretation of compliance issues.

U.S. Government Printing Office www.ecfr.gov

Part II: State Funded

This part is applicable if the recipient is a nonstate entity as defined by section 215.97(2), F.S.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a state single or project-specific audit for such fiscal year in accordance with section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this agreement lists the state financial assistance awarded through the Department of State by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of State, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.
2. For the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the recipient expends less than \$750,000 in state financial assistance in its fiscal and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than state entities).

The Internet web addresses listed below will assist recipients in locating documents referenced in the text of this agreement and the interpretation of compliance issues.

State of Florida Department Financial Services (Chief Financial Officer)
<http://www.myfloridacfo.com/>

State of Florida Legislature (Statutes, Legislation relating to the Florida Single Audit Act)
<http://www.leg.state.fl.us/>

Part III: Report Submission

1. Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and required by Part I of this agreement shall be submitted, when required by 2 CFR §200.512, by or on behalf of the recipient directly to each of the following:
 1. The Department of State through the <https://dosgrants.com/> grants management system.

2. The Federal Audit Clearinghouse (FAC) as provided in 2 CFR §200.36 and §200.512.
2. Copies of financial reporting packages required by Part II of this agreement shall be submitted by or on behalf of the recipient directly to each of the following:
 1. The Department of State through the <https://dosgrants.com/> grants management system.
 2. The Auditor General's Office at the following address:

 Auditor General
 Local Government Audits/342
 Claude Pepper Building, Room 401
 111 West Madison Street
 Tallahassee, Florida 32399-1450

 The Auditor General's website (<https://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.
3. Any reports, management letters, or other information required to be submitted to the Department of State pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
4. Recipients, when submitting financial reporting packages to the Department of State for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

Part V: Record Retention

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award(s) and this agreement for a period of five years from the date the audit report is issued, and shall allow the Department of State, or its designee, the CFO, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of State, or its designee, the CFO, or Auditor General upon request for a period of at least three years from the date the audit report is issued, unless extended in writing by the Department of State.

EXHIBIT 1**FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT
CONSIST OF THE FOLLOWING:**

Not applicable.

**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED
PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

Not applicable.

**STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST
OF THE FOLLOWING:****MATCHING RESOURCES FOR FEDERAL PROGRAMS:**

Not applicable.

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

Florida Department of State, Acquisition, Restoration of Historic Properties Grants; CSFA Number 45.032. Award Amount: \$198,500

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO
THIS AGREEMENT ARE AS FOLLOWS:**

The compliance requirements of this state project may be found in Part Four (State Project Compliance Requirements) of the State Projects Compliance Supplement located at <https://apps.fldfs.com/fsaa/>.

ATTACHMENT C

Total Compensation Paid to Non-Profit Personnel Using State Funds

Name:			
Title:			
Agency Agreement/Contract #			
Total Contract Amount			
Contract Term:			
Invoice Number			
Invoice Period			
Line Item Budget Category	Total Amount Allocated	Total Amount Paid	Amount Paid from State Funds
Salaries			
Fringe Benefits			
Bonuses			
Accrued Paid Time Off			
Severance Payments			
Retirement Contributions			
In-Kind Payments			
Incentive Payments			
Reimbursements/Allowances			
Moving Expenses			
Transportation Costs			
Telephone Services			
Medical Services Costs			
Housing Costs			
Meals			
Amount Paid to Date			
CERTIFICATION: I certify that the amounts listed above are true and accurate and in accordance with the approved budget.			
Name:			
Signature:			
Title:			
Date:			



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Agenda Item No.

Agenda Title: Legislative Priority Discussion: Ovalabout At The Intersection Of 10th Street, Prosperity Farms Road, And Northern Drive

- ☐ SPECIAL PRESENTATION/REPORTS ☐ CONSENT AGENDA
☐ BOARD APPOINTMENT ☐ OLD BUSINESS
☐ PUBLIC HEARING ORDINANCE ON FIRST READING
☒ **NEW BUSINESS**
☐ OTHER: _____

Approved by Town Manager

**Bambi
McKibbon-Turner**

Date:

Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of
 Lake Park, ou=Assistant Town Manager/
 Human Resources Director,
 email=bturner@lakeparkflorida.gov, c=US
 Date: 2025.01.03 10:04:49 -05'00'

Name/Title: *Merrill Angstreich, Grant Writer/Chief Public Information Officer*

Originating Department: Town Manager	Costs: \$ 0.00 Funding Source: Acct. # <input type="checkbox"/> Finance _____	<u>Attachments:</u> None
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone____ or Not applicable in this case <u>MA</u> Please initial one.

Summary Explanation/Background:

Periodically, prior to the upcoming legislative session, the Town Commission discusses its legislative priorities with the Town's Lobbyist (Ellyn Setnor Bogdanoff). The purpose of this agenda item is the identification of the Commission's legislative and funding priority for the 2025 state legislative session. In order to facilitate such discussion, staff proposes the following:

Creation of an ovalabout (similar to a roundabout, but oval) to enhance safety at a five-legged intersection (10th Street/Prosperity Farms Road/Northern Drive) in the Town. This would create immediate jobs, improve transportation conditions, enhance public safety, and support the economy (because the roads would be safer and easier to traverse).

The project is expected to cost \$1.2 million, and the Town would match the \$800,000 allocation with \$400,000 from our CRA budget.

The decision to focus on this project was made by staff, in part, based on communications with Ms. Bogdanoff who advised that any project request be kept under \$800,000. Further, this project was suggested to Ms. Bogdanoff along with a seawall improvement project, and Ms. Bogdanoff indicated that a road safety project would have a greater chance of being funded through this channel, whereas a seawall project is more likely to be funded through an avenue through a DEP or other grant-making source.

*Please note: a similar version of this item appeared on the December 18, 2024 agenda; the item has been brought back for consideration at the request of the Commission.

Recommended Motion: I move that the above priority be approved for submission to the State House and Senate for the 2025 legislative session.



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Agenda Item No.

Agenda Title: Gravel Driveways Discussion (Commissioner Taylor's Request).

☐ SPECIAL PRESENTATION/REPORTS ☐ CONSENT AGENDA
☐ BOARD APPOINTMENT ☒ **OLD BUSINESS**
☐ ORDINANCE ON 1st READING
☐ NEW BUSINESS
☐ OTHER: _____

Bambi

Approved by Town Manager

McKibbon-Turner

Date:

Digitally signed by Bambi McKibbon-Turner
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake
 Park, ou=Assistant Town Manager/Human
 Resources Director,
 email=bturmer@lakeparkflorida.gov, c=US
 Date: 2025.01.08 11:37:21 -05'00'

Nadia Di Tommaso / Community Development Director

Name/Title

Originating Department: Community Development	Costs: \$ N/A Funding Source: Acct. # <input type="checkbox"/> Finance _____	Attachments: → Resolution 11-02-24 Approving Amnesty Period → Copy of November 2024 outreach packet to property owners
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case <i>ND</i> Please initial one.

Summary Explanation/Background:

At the December 6, 2023 Town Commission meeting, the Town Commission asked Staff to bring back a Resolution approving a two-year Amnesty period for non-conforming gravel driveway compliance. The Town Commission acknowledged that approximately 40 properties in the Town contain non-conforming gravel driveways. The Town Commission also recognized that requiring property owners to immediately bring their properties into compliance with the Town Code by eliminating their gravel driveways would pose an economic hardship for some property owners. Therefore, a two-year amnesty period through March 1, 2026 was approved by Resolution 11-02-24 (**copy enclosed**). This Resolution requires property owners to come into compliance with the Town Code by paving their driveways no later than March 1, 2026. Following the approval of this Resolution, Town Staff mailed courtesy notices to the property owners of all properties who maintain gravel driveways. This outreach was done in March 2024 and in November 2024. Reminder notices will continue to be mailed every 6-8 months. In the outreach, Town Staff also notified property owners of available grant money to assist them towards compliance and included a copy of this application and requirements. **A copy of the latest outreach packet is also enclosed as a reference.** Essentially, the grant funds, if awarded, operate with a

mortgage period, per the agreement, to ensure a property is not improved and then sold with its potential increased value. For disbursements under \$10,000 (applies to the majority), the mortgage period is 5-years and the amount awarded is reduced by one-fifth every year. If the property ownership does not change during the five year period, no repayment is required (i.e. property owner is no longer liable for any repayment).

So far, **one** property owner has received grant funds under the program and has rendered their driveway in compliance. **Three** additional properties have complied by installing a new driveway surface that is code compliant without requesting grant funds. **One** more property has received grant approval and will move forward with their driveway work in the next few months so that grant funds can be disbursed once the work is completed. **Two** additional properties are either in permitting (or received a permit already) and will move forward with their driveway work in the next few months as well, and have not requested any grant funds. Finally, **two** additional properties requested additional review of their driveway surfaces since they have a Chattahoochee finish (visually appears to be a gravel base, but is actually a rock aggregate that is compacted and sealed so that it's an equivalent surface to regular pavement as determined by our engineer). These two properties have been deemed compliant. A total of **nine** properties (22.5%) are either complied, or are on their way towards compliance in these first 10+/- months of the amnesty period.

Recommended Motion: For discussion only.

RESOLUTION NO. 11-02-24

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, PROVIDING FOR A TWO-YEAR AMNESTY PERIOD TO ALLOW PROPERTIES WITH EXISTING NON-CONFORMING GRAVEL DRIVEWAYS TO ELIMINATE THEM SO AS TO COME INTO COMPLIANCE WITH THE TOWN CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park, Florida ("Town") is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town previously enacted regulations in the Town Code of Ordinances which require paved driveways in the Town; and

WHEREAS, the existing regulations prohibit the use of gravel as a primary surface material for driveways; and

WHEREAS, in December 2023 the Town Commission acknowledged that approximately 40 properties in the Town contain non-conforming gravel driveways; and

WHEREAS, the Town Commission has determined that the property owners whose properties contain gravel driveways must comply with the Town Code and eliminate these gravel driveways; and

WHEREAS, the Town Commission recognizes that requiring property owners to immediately bring their properties into compliance with the Town Code by eliminating their gravel driveways may pose an economic hardship for some property owners; and

WHEREAS, the Town Commission hereby directs the Town Manager to provide property owners with a two-year amnesty period through March 1, 2026 to allow property owners to come into compliance with the Town Code by paving their driveways; and

WHEREAS, Town Manager is directed to provide courtesy notices to the property owners of all properties which currently maintain gravel driveways on their properties in March and September of each year of the amnesty period via standard U.S. Mail to direct them that they must comply with the Town Code, and to notify them that grant assistance to those property owners who qualify may be available.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein.

Section 2. The Commission hereby approves a two-year amnesty period through March 2026 for the property list attached as Exhibit "A". Any property that continues to maintain a gravel driveway after the expiration of the amnesty period shall be immediately cited for a code violation and noticed for a hearing before the Town's Code Enforcement Magistrate.

Section 3. This Resolution shall become effective upon its execution.

P:\DOCS\26508\00002\DOC\29D5942.DOCX

EXHIBIT "A"Property ListAddress and Property Control Number (PCN)

822 Laurel Dr	PCN: 36434220010830010
808 Hawthorne Dr	PCN: 36434220010080010
902 8th St	PCN: 36434220010800510
730 Hawthorne Dr	PCN: 36434220010120110
861 W Jasmine	PCN: 36434220010820250
630 Flagler	PCN: 36434220010930090
640 W Jasmine	PCN: 36434220010970121
544 Teak Dr	PCN: 36434221031360020
237 E Ilex Dr	PCN: 36434220011110210
259 Hawthorne Dr	PCN: 36434220011100170
355 Hawthorne Dr	PCN: 36434220011050250
434 Hawthorne Dr	PCN: 36434220010240140
445 Hawthorne Dr	PCN: 36434220021010151
911 3 rd	PCN: 36434220011100150
304 Cypress St.	PCN: 36434220010680010
505 Cypress Dr.	PCN: 36434220010610460
214 Cypress Dr.	PCN: 36434220010720010
338 Date Palm Dr.	PCN: 36434220010690141
515 Date Palm Dr.	PCN: 36434220010620430
638 Evergreen Dr.	PCN: 36434220010580110
339 Evergreen Dr.	PCN: 36434220010250320
321 Evergreen Dr.	PCN: 36434220010250401
125 Evergreen Dr.	PCN: 36434220010330241
355 Park Ave.	PCN: 36434220010270250
328 Park Ave.	PCN: 36434220010260100
335 Park Ave.	PCN: 36434220010270330
200 Park Ave.	PCN: 36434220010300010
211 Park Ave.	PCN: 36434220010310320
209 Park Ave.	PCN: 36434220010310340
144 Park Ave.	PCN: 36434220010340100
354 Greenbriar Dr.	PCN: 36434220010270210
615 Greenbriar Dr.	PCN: 36434220010160300
629 Greenbriar Dr.	PCN: 36434220010160240
737 Greenbriar Dr.	PCN: 36434220010120320
715 Greenbriar Dr.	PCN: 36434220010120420
906 Greenbriar Dr	PCN: 36434220060030090
930 Foresteria Dr	PCN: 36434220010010090
919 Magnolia Dr	PCN: 36434220010790400
911 W Kalmia Dr	PCN: 36434220010770430


Added: 729 Greenbriar Dr PCN: 36-43-42-20-01-012-0350

The foregoing Resolution was offered by Vice-Mayor Glas Castro,
 who moved its adoption. The motion was seconded by Commissioner Thomas,
 and upon being put to a roll call vote, the vote was as follows:


	AYE	NAY
MAYOR ROGER D. MICHAUD	<u>✓</u>	<u> </u>
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>✓</u>	<u> </u>
COMMISSIONER	<u> </u>	<u> </u>
COMMISSIONER MARY BETH TAYLOR	<u>✓</u>	<u> </u>
COMMISSIONER JUDITH E. THOMAS	<u>✓</u>	<u> </u>

The Town Commission thereupon declared the foregoing Resolution 11-02-24
 duly passed and adopted this 21st day of February, 2024.

TOWN OF LAKE PARK, FLORIDA

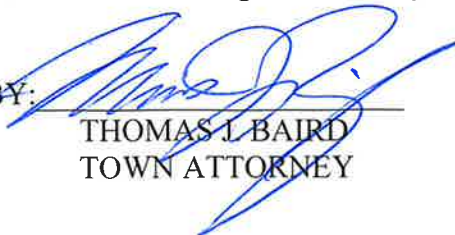
BY: 
 ROGER D. MICHAUD
 MAYOR

ATTEST:


 VIVIAN MENDEZ
 TOWN CLERK

 TOWN OF LAKE PARK
 (TOWN SEAL)
 FLORIDA

Approved as to form and legal sufficiency:

BY: 
 THOMAS J. BAIRD
 TOWN ATTORNEY



Community
Development
Department

November 1, 2024

Dear Lake Park Property Owner:

Earlier this year you received correspondence from the Town indicating that your property has been identified as having a non-conforming gravel driveway. As you know, on February 21, 2024, the Town Commission unanimously approved Resolution No. 11-02-24, granting property owners with non-conforming gravel driveways a two-year amnesty period through March 1, 2026, for which to come into compliance. This means your property will not be receiving a Notice of Violation for your non-conforming gravel driveway and that you have time to come into compliance with a driveway surface (asphalt paving, or concrete paving, or pavers) that is code compliant. As previously indicated, should you have zoning questions on allowable driveway surfaces, please contact our Planner at (561)881-3320. A Town of Lake Park building permit must be obtained prior to repairing or replacing your driveway. For permit-related questions, please contact (561)881-3318.

A reminder that the Town has grant funds available. Enclosed, please find an updated *Community Beautification Improvement Fund (CBIF) Grant Application and Grant Application Overview & Requirements* for your information/review. You may qualify for this matching Grant depending on the Qualifications outlined within the *Grant Application Overview & Requirements*.

Should you have any questions regarding the 2-Year Amnesty Period or the Grant Overview/Application, please do not hesitate to contact the Community Development Department at 561-881-3319.

If you already complied, please disregard this correspondence and thank you!

Sincerely,

Nadia DiTommaso

Community Development Director
nditommaso@lakeparkflorida.gov
(561)881-3319

Enclosures (CBIF APPLICATION DOCUMENTS)

535 Park Avenue
Lake Park, FL 33403
Phone: (561) 881-3318
Fax: (561) 881-3323

www.lakeparkflorida.gov



COMMUNITY BEAUTIFICATION IMPROVEMENT FUND
(CBIF)
GRANT APPLICATION
RESIDENTIAL PROPERTIES

The Town of Lake Park has a property improvement grant program called the Community Beautification Improvement Fund (CBIF) that returns 20% of all collected code violation fees back into the community. The CBIF Grant is available to both residential and non-residential property owners.

RESIDENTIAL PROPERTIES must have received a code violation (or have received a determination from the Code Division that a code violation is present). The following additional criteria applies:

PROGRAM OVERVIEW

- Award of grant funds are on a first-come, first-serve basis.
- Grant awards shall be distributed on a reimbursement basis only
- The grant recipient shall be responsible for at least 25% of the total cost of the improvements unless it is determined, through income documentation, that an extreme financial hardship exists whereby the applicant is classified as 'extremely low-income' or 'very low-income' pursuant to the most up-to-date Palm Beach County income guidelines.

- It is recommended that Applicants match 50% of the grant request (final determination will be made upon review of the completed application). **The higher the total match made by the property owner, the higher the application is likely to rank.**
- Town staff will review the CIBF Grant application for completeness and for eligibility for assistance.
- CIBF Grant money is encouraged to be used for structural improvements and other similar-type property improvements that are more permanent in nature. Other improvements may qualify.
- Upon the approval of an application, Town staff will work with the property owner on project execution. However, it will be the **responsibility of the property owner to ensure the project is completed per the terms of the grant.**
- As part of the application process the applicant must provide three (3) independent job cost estimates in writing from contractors. If a contractor is non-responsive, a copy of the outreach is required.
- The grant recipient may be required to enter into a second mortgage or provide a promissory note to repay the grant to guarantee the continued tenancy of the grantee.
- Town Commission approval is required for grant awards that exceed the Town Manager's spending authority.
- All projects must be completed within six (6) months of the grant approval date.

It is not the intent of the CBIF Grant program to provide for continuing or on-going property maintenance.

CBIF GRANT FOR RESIDENTIAL PROPERTIES

NOTE: *Applicant must be the property owner.*

APPLICANT/PROPERTY OWNER INFORMATION:

NAME: _____

ADDRESS: _____

PHONE: _____

EMAIL: _____

CODE COMPLIANCE CASE NUMBER: _____ (if one has already been issued)

PROJECT DESCRIPTION:

Summarize project to include as much detail about visual and structural improvements. Use additional sheets if necessary.

[illegible]

LIST OF PROJECT COSTS (Labor, Materials and Equipment – supply documentation):

- 1.
- 2.
- 3.
- 4.

TOTAL COST ESTIMATE: \$ _____

FUNDING SOURCES:

- | | |
|---------------------------------|----------|
| ▪ CIBF Grant Amount Requested | \$ _____ |
| ▪ Applicant Contribution Amount | \$ _____ |
| ▪ In-Kind Services Value Amount | \$ _____ |

INCLUDE THE FOLLOWING ITEMS WITH APPLICATION FORM:

- Copies of past two (2) years Federal Income Tax Returns
- Copy of Code Enforcement Board/Special Magistrate Order Finding Violation, if already issued (or Copy of Notice of Violation)
- Copy of associated Town Permits, if applicable
- Copies of all project cost estimates (minimum of 3 estimates are required)
- Proof of insurance coverage for property, as applicable

Town reserves the right to ask for additional information as may be required

PROPERTY OWNER SIGNATURE:

Signature

Date

For Official Use Only:

Date Application Received: _____

Is Application complete?

- ☐ Yes
- ☐ No Additional Information Required: _____
- ☐ Date Additional Information Received: _____

Was Application approved?

- ☐ Yes
Amount: \$ _____
- ☐ No
- ☐ Yes, with the following conditions: _____

COMMENTS:

TOWN APPROVALS:**TOWN MANAGER**

Signature	Date
-----------	------

FINANCE DIRECTOR

Signature	Date
-----------	------

COMMUNITY DEVELOPMENT DIRECTOR

Signature	Date
-----------	------

*****Attach Town Commission approval , if applicable*****

COMMENTS:



Community Beautification Improvement Fund

GRANT PROMISSORY NOTE AND MORTGAGE AGREEMENT

Grant Overview/Qualifications/Application Requirements: See grant application.

Repayment: Under this program, you will be asked to give the Town a five (5) year mortgage and promissory note on your home for the amount you receive in assistance for repairs and associated costs. Each year the amount of the mortgage will be reduced by one-fifth of the original value until the mortgage reaches zero. No repayment of the mortgage will be required during the five (5) year period as long as you comply with the requirements of the mortgage. However, the full amount of the mortgage (and any other amounts required by the mortgage) will have to be repaid in the event you default on the mortgage within the first three (3) years, such as if you sell your home or commercial property or transfer of title to your home or commercial property. If you default in years four (4) or five (5) then the amount to be repaid will be the amount due at the time of default. After five (5) years, if you have met the conditions of the mortgage, the Town will issue you a satisfaction of mortgage.

Grants awards of \$10,000 or more will require a ten (10) year mortgage and promissory note and the amount of the mortgage will be reduced by one-tenth of the original mortgage each year. The full amount of the mortgage (and any other amounts required by the mortgage) will have to be repaid in the event you default on the mortgage within the first five (5) years. If you default in years five (5) through ten (10) then the amount to be repaid will be the amount due at the time of default. After 10 years, if you have met the conditions of the mortgage, the Town will issue you a satisfaction of mortgage.

PROMISSORY NOTE

Applicant's Name:

Date:

Place:

Loan Amount:

FOR VALUE RECEIVED, the undersigned jointly and severally promise to pay to the order of the Town of Lake Park, referred to as ("Town"), the sum of \$_____ without interest, in lawful money of the United States, at 535 Park Avenue, Lake Park, Florida, or at such other place as the Town may designate in writing. Such amount shall be paid to the Town by . The unpaid principal amount of the Note shall be reduced by \$_____ annually beginning on the first (1st) year after the date of this Note until said balance is reduced to zero by the end of the five (5) year loan term. If the Borrower fails to occupy the unit as a principal residence, uses the premises for a business other than a home occupation or economic development purpose or transfers ownership within the first five (5) years from date of execution of this Note, this reduction shall become null and void. Upon the sale, transfer or business use of said property within five (5) years from the date of the Note, the principal shall become due and payable on a pro rata basis as stated above.

THE UNDERSIGNED RESERVE(S) the right to repay at any time all or any part of the principal amount of this Note without the payment of penalties or premiums and thereby remove the mortgage on the property securing this Note, provided that the cost of removal of said mortgage plus all other fees involved will be borne by the undersigned.

THE TOWN AND THE UNDERSIGNED severally waive(s) demand, protect and notice of maturity, non-payment or protect and all requirements necessary to hold each of them liable as makers and endorsers.

THE UNDERSIGNED further agree, jointly and severally, to pay all costs of collections including a reasonable attorney's fee in case the principal of this Note or any payment on the principal or any interest thereon on is not paid at the respective maturity thereof, or in case it becomes necessary to protect the security hereof, whether suit be brought or not.

THIS NOTE is secured by a mortgage of the even date herewith and is to be construed and enforced according to the laws of the State of Florida; upon default in payment of the principal and/or interest when due, the whole sum of principal and interest remaining unpaid shall, at the option of the Town, become immediately due and payable.

MORTGAGOR

PROPERTY OWNER

MORTGAGE

THIS MORTGAGE executed this ____day of _____, ____ by _____hereinafter called the mortgagor, to the TOWN OF LAKE PARK, 535 Park Avenue, Lake Park, Florida, a municipal corporation of the State of Florida, hereinafter called Town:

WITNESSETH:

That for good and valuable considerations already received, and also in consideration of the aggregate sum as shown in the promissory note which is attached hereto as Exhibit A, the mortgagor hereby grants, bargains, sells, aliens, remises, conveys and confirms unto the Town all the certain land (the Property) of which the mortgagor is now seized and in possession situate in Palm Beach County, Florida, to-wit:

LEGAL DESCRIPTION

[LEGAL DESCRIPTION]. According to the Plat thereof on file in the Office of the Clerk of the Circuit Court in for Palm Beach County, Florida, recorded in Official Record Book _____, Page _____.

SUBJECT TO RESTRICTIONS, RESERVATIONS AND EASEMENTS OF RECORD.

The mortgagor hereby represents that the mortgagor is indefeasibly seized of the property in fee simple; that the mortgagor has good right and lawful authority to mortgage and convey the property as aforesaid; and that if not, then the mortgagor shall take such actions to perfect fee simple title to the property in the Town as may reasonably be

required; that the mortgagor hereby fully warrants the title to said property and will defend the same against the lawful claims of all persons whomsoever; and that the property is free and clear of all encumbrances.

PROVIDED ALWAYS, that upon its transfer or conveyance of the property legally described herein, the mortgagor shall pay unto the Town the amount shown in a certain promissory note attached hereto as Exhibit A.

AND the mortgagor hereby agrees to possess and occupy the property and shall neither lease, sub-lease or otherwise devise or assign the property to any persons or entity during the term of the note and mortgage without the Town's written permission or unless the note is paid in full. The mortgagor hereby further covenants that the property shall not be used for any business or economic development purpose during the term of the note and mortgage.

AND the mortgagor further agrees to pay promptly when due the taxes, assessments, levies, liabilities, obligations, and encumbrances of every nature assessed against the property and not to permit, commit or suffer no waste, impairment or deterioration of the property or the improvements thereon at any time; to keep the buildings now or hereafter on the property fully insured in a sum of not less than market value, and in the event any sum of money becomes payable by virtue of such insurance the Town shall have the right to receive and apply the same to the indebtedness hereby secured, accounting to the mortgagor for any searches, reasonably incurred or paid by the Town because of the failure of the mortgagor to promptly and fully comply with the agreements,

stipulations, conditions and covenants of said note and this mortgage, or either; to perform, comply with and abide by each and every of the agreements, stipulations, conditions and covenants set forth in said note and this mortgage, or either. In the event the mortgagor fails to pay when due any tax, assessment, insurance premium or other sum of money payable by virtue of said note and this mortgage, or either, the Town may pay the same, without waiving or affecting the option to foreclose or any other right hereunder, and all such payments shall bear interest from date thereof at the highest lawful rate then allowed by the laws of the State of Florida.

AND the Town and mortgagor agree that the Town may establish a payment schedule for repayment of the sum of the promissory note.

IF any payment is not promptly paid within thirty days, or if each and every agreement, stipulation, condition and covenant of said note and this mortgage, or either, is not fully performed, complied with and abided by, then the entire sum mentioned in said note, and this mortgage, or the entire balance unpaid thereon, shall become, at the option of the Town, become immediately due and payable. Failure by the Town to exercise any of the rights or options herein provided shall not constitute a waiver of any rights or options under said note or this mortgage accrued or thereafter accruing.

MORTGAGOR MAY at any time prepay, without the payment of any premium, the whole or any part of the indebtedness secured by this mortgage, with accrued interest, on fifteen days prior notice to the Town of his intention to do so, and may at any time anticipate or prepay any amortization required set forth.

MORTGAGOR SHALL not execute any assumption agreement or in any way convey its obligations under this mortgage or note secured hereunder without the prior written consent of Town.

Signed in the presence of:

Witness 1:

Signature

Print Name

Witness 2:

Signature

Print Name

MORTGAGOR (Owner):

Signature

Print Name

State of Florida
County of Palm Beach

The foregoing instrument was acknowledged before me this ____ day of _____ by _____, who is personally known to me or who has produced _____ as identification and who did take an oath.

Notary Public

Commission Expires

PALM BEACH COUNTY INCOME GUIDELINES

Palm Beach County Median Income = \$104,000.00

2024 INCOME LIMITS

		1 person	2 persons	3 persons	4 persons	5 persons	6 persons	7 persons	8 persons
<i>This category would be eligible for up to 100% reimbursement</i>	Extremely Low-Income 30% Median	\$22,550	\$25,750	\$28,950	\$32,150	\$36,580	\$41,960	\$47,340	\$52,720
	Very Low-Income 50% Median	\$37,500	\$42,850	\$48,200	\$53,550	\$57,850	\$62,150	\$66,400	\$70,700
<i>These two categories would be eligible for up to a 75% reimbursement</i>	Low-Income 80% Median	\$60,000	\$68,550	\$77,100	\$85,650	\$92,550	\$99,400	\$106,250	\$113,100
<i>This category would be eligible for up to 50% reimbursement</i>	Moderate Income 120% Median	\$90,000	\$102,840	\$115,680	\$128,520	\$138,840	\$149,160	\$159,360	\$169,680

Source: HUD Income Limits are adjusted annually.

Palm Beach County Median Income = \$104,000.00 (effective 4/1/2024)

HUD Released 4/2/2024

Town reserves the right to modify distribution percentages. The above is a guide. Please inquire within if interested in the Grant.

*Town of Lake Park Community Development Department
CommunityDevelopment@LakeParkFlorida.gov or (561)881-3319*



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2024

Originating Department: Public Works

Agenda Title: Guidance on the Selection of Nora Flooring Color for the Library

Approved by Town Manager:

Bambi McKibbon-Turner

Digitally signed by Bambi McKibbon-Turner
DN: cn=Bambi McKibbon-Turner, o=Town of Lake
Park, ou=Assistant Town Manager/Human Resources
Director, email=btturner@lakeparkflorida.gov, c=US
Date: 2025.01.03 09:56:15 -05'00'

Cost of Item: _____ **Funding Source:** _____

Account Number: _____ **Finance Signature:** _____

Advertised:

Date: N/A **Newspaper:** _____

Attachments: Tile samples will be available for review at the meeting.

Please initial one:

_____ Yes, I have notified everyone.

JM Not applicable in this case.

Summary Explanation/Background:

The purpose of this agenda is to seek the Commission's guidance on selecting a new Nora flooring color for the library. The proposed colors are:

- 7377 Grecian Blue
- 7378 Violet Blue
- 7373 Carolina Blue
- 7370 Pigeon Blue

Recommended Motion:

Obtain Commission general consent on the preferred color to proceed with vendor engagement and project execution.



Town of Lake Park Town Commission

Agenda Request Form

Meeting Date: January 15, 2025

Originating Department: Special Events

Agenda Title: Resolution _____ Authorizing and Directing The Mayor to
Execute the Agreement between the Town of Lake Park and Bonner
Mobile Bar Service for Sunset Celebration Beverage Service

Approved by Town Manager:

**Bambi McKibbon-
Turner**

Digitally signed by Bambi McKibbon-Turner
DN: cn=Bambi McKibbon-Turner, o=Town of Lake
Park, ou=Assistant Town Manager/Human Resources
Director, email=bturner@lakeparkflorida.gov, c=US
Date: 2025.01.08 14:49:10 -05'00'

Cost of Item: \$0 **Funding Source:** _____

Account Number: _____ **Finance Signature:** _____

Advertised:

Date: 11/22/24 **Newspaper:** Palm Beach Post

Attachments: Resolution, Agreement, Notice of Intent to Award, Copy of RFP No. 120-
2024, Copy of the proposal submitted by Bonner Mobile Bar Service

Please initial one:

X Yes I have notified everyone

____ Not applicable in this case

Summary Explanation/Background:

On Friday, November 22, 2024 the Town published its Legal Notice that the Town would be accepting sealed proposals for Sunset Celebration Beverage Service Request for Proposals (RFP No. 120-2024) with a submittal deadline of Monday, December 23, 2024 at 2:00 PM Eastern Time. By that deadline, one proposal was submitted by Bonner Mobile Bar Service. No other proposals were submitted. On December 23, 2024 at 2:00 PM Eastern Time, the above proposal was opened and read aloud in the Commission Chamber. The proposal submitted by this Proposer was determined to be responsive and met all of the requirements as stated in RFP No. 120-2024. A copy of the Agreement for Sunset Celebration Beverage Service between the Town of Lake Park, Florida and Bonner Mobile Bar Service is attached as Exhibit A to the Resolution. A copy of the Notice of Intent to Award, a copy of RFP No. 120-2024 and a copy of the proposal submitted by Bonner Mobile Bar Service are attached. Based upon the review of the proposal submitted by Bonner Mobile Bar Service, staff recommends award of the Sunset Celebration Beverage Service to Bonner Mobile Bar Service.

Recommended Motion: I move that the Mayor be authorized and directed to execute the Agreement with Bonner Mobile Bar Service for Sunset Celebration Beverage Service pursuant to RFP No. 120-2024.

RESOLUTION 05-01-25**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE THE SUNSET CELEBRATION BEVERAGE SERVICE AGREEMENT WITH BONNER MOBILE BAR SERVICE; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Town of Lake Park, Florida (hereinafter “Town”) is a municipality and corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town is empowered to enter into contractual arrangements with public agencies, private corporations or other persons to provide services; and

WHEREAS, the Town solicited proposals for the provision of beverage service for Sunset Celebration; and

WHEREAS, the Town complied with the requirements of its Code and Florida Statutes pertaining to the competitive bidding of products and commodities; and

WHEREAS, the Town staff recommends the award of the Agreement for Sunset Celebration Beverage Service to Bonner Mobile Bar Service.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AS FOLLOWS:

Section 1. The whereas clauses are true and correct and are incorporated herein.

Section 2. The Town Commission hereby authorized and directs the Mayor to execute the Agreement for Sunset Celebration Beverage Service between the Town of Lake Park, Florida and Bonner Mobile Bar Service, a copy of which is attached hereto and incorporated herein as **Exhibit A**.

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



**AGREEMENT FOR SUNSET CELEBRATION BEVERAGE SERVICE
BETWEEN THE TOWN OF LAKE PARK, FL
AND
BONNER MOBILE BAR SERVICE**

THIS AGREEMENT TO PROVIDE BEVERAGE SERVICES TO THE TOWN OF LAKE PARK (“Agreement”) is made this ____ day of _____, 2025, by and between the Town of Lake Park, a municipal corporation of the State of Florida, 535 Park Avenue, Lake Park, Florida 33403 (“Town”) and Bonner Mobile Bar Service (“Beverage Vendor”), 4400 Fairwinds Drive, Fort Pierce, FL 34946.

WITNESSETH THAT:

WHEREAS, the Town is a municipality and given those powers and responsibilities enumerated by Chapter 166 Florida Statutes and the Florida Constitution; and

WHEREAS, the Town is empowered to enter into contractual arrangements with public agencies, private corporations or other persons to provide services; and

WHEREAS, the Town previously determined that there is a need for the provision of beverage service at the Town’s monthly Sunset Celebration event; and

WHEREAS, the Town solicited via a Request for Proposal (No. 120-2024) from vendors to provide beverage service for the monthly Sunset Celebration events; and

WHEREAS, the Town received a proposal from the Beverage Vendor on to provide beverage service for its monthly Sunset Celebration events; and

WHEREAS, in its proposal, the Beverage Vendor represented that it is qualified, able and willing to satisfactorily provide the services solicited in the Town’s Request for Proposals; and

WHEREAS, the Town determined that the Beverage Vendor’s proposal was a responsible and responsive bidder and is qualified and able to provide the services solicited; and

WHEREAS, the Town and the Beverage Vendor proposes to enter into this Agreement, and the Town has budgeted funds in its current fiscal year budget, which are available for the funding of this Agreement;

NOW, THEREFORE, the Town and the Beverage Vendor in consideration of the benefits flowing from each to the other do hereby agree as follows:

1. RESPONSIBILITIES OF THE BEVERAGE VENDOR

- 1.1 The Beverage Vendor agrees to assume primary responsibility for beverage service at the Sunset Celebration events held on the last Friday of each month, including fiscal management coordinated with the Special Events Department and the Beverage Vendor's contracted employees.
- 1.2 The Beverage Vendor may arrive as early as 3:00 PM to set up.
- 1.3 The Beverage Vendor agrees to keep the roadway and sidewalk around the perimeter of the event sight clear at all times while loading/unloading.
- 1.4 The Beverage Vendor and staff will park his/her vehicle(s) in the designated Vendor Parking area.
- 1.5 The Beverage Vendor will have the bar service fully set up and open for business by 5:50 PM and remain open until the close of the event at 9:00 PM.
- 1.6 The Beverage Vendor shall be responsible for providing all equipment and supplies required to operate its space, including tables, chairs, tents, signage, presentation/display materials, extension cords, etc.
- 1.7 The Beverage Vendor agrees not to sell or display any items with obscene language and/or with any image that might be considered pornographic.
- 1.8 The Beverage Vendor assumes responsibility for having all applicable business tax certificates and any applicable licenses appropriated posted at its space during the event, and to collect any applicable sales tax for product sales.
- 1.9 The Beverage Vendor acknowledges to take full responsibility for its product and activities at the event and for those actions of any individuals assisting the Beverage Vendor.
- 1.10 The Beverage Vendor must provide an adequate amount of staff (age 21 and older).
- 1.11 The Beverage Vendor must provide varied beverage options to meet customer's need.
- 1.12 The Beverage Vendor and staff agree to refrain from smoking while handling beverages.
- 1.13 The Beverage Vendor agrees to keep all supplies and equipment within the assigned space.
- 1.14 The Beverage Vendor must clean space by removing all trash and personal items.
- 1.15 The Beverage Vendor must secure and maintain all licenses necessary to do business in Palm Beach County, Florida, the Town, and the state of Florida, and other operations

provided by the Beverage Vendor at Sunset Celebration. All licenses and permits are to be obtained at the Beverage Vendor's expense.

- 1.16 If for any unforeseen circumstances the Beverage Vendor must cancel its attendance at Sunset Celebration event, the vendor must notify the Town's Special Events Director no later than 12:00 PM on the day prior to the event. Notification of a cancellation is necessary in order for the event to be adjusted to accommodate the overall success of the event. The failure to notify the Town's Special Events Director shall be cause for termination of contract.

2. RESPONSIBILITIES OF TOWN STAFF

- 2.1 The Town staff shall provide space pre-designated based on Beverage Vendor requirements and work cooperatively with Beverage Vendor to facilitate successful Sunset Celebration events.
- 2.2 In the event it is necessary for the Town to cancel a scheduled event, the Town will contact the vendor by phone and/or email by 2:00 PM on the day of the event.

3. SUNSET CELEBRATION HOURS OF OPERATION:

- 3.1.1 Sunset Celebration (or any other event held in its place) will be held on the last Friday of every month, weather permitting, from 6:00 PM – 9:00 PM except during the months of November and December.
- 3.1.2 Sunset Celebration (or any other event held in its place) will be held at Kelsey Park (601 US Highway 1, Lake Park, Florida 33403).

4. TERM:

The initial term of this Agreement shall be for one year from the date of the execution of the Agreement by the parties. The Town shall have the option to extend the Agreement for one additional year term. If the Town elects to extend the term, it shall provide the Beverage Vendor 60 day's prior written notice of its intention to do so.

5. INDEMNIFICATION, INSURANCE AND LICENSE REQUIREMENTS:

- 5.1 The Beverage Vendor shall indemnify, defend and hold harmless the Town and its elected and appointed officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all losses, costs, penalties, fines, damages, claims, expenses (including attorney's fees), liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the contract which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Beverage Vendor to comply with any of the requirements specified within the contract, or the failure of the Beverage Vendor to conform to statutes, ordinances, or other regulations

or requirements of any Beverage Vendor expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Beverage Vendor, or any of its contractual staff, if applicable and as provided above, for which the Beverage Vendor's liability to such employee or former employee would otherwise be limited to payments under State Workers' Compensation or similar laws.

- 5.2 Insurance: Prior to execution of the Agreement by the Town, the Beverage Vendor shall obtain insurance, which is acceptable to the Town with the following coverage and minimum limits of liability:

a. WORKERS' COMPENSATION INSURANCE for all employees of the CONTRACTOR for Statutory Limits in compliance with the applicable state and federal laws. Notwithstanding the number of employees or any other statutory provisions to the contrary, coverage shall extend to all employees of the CONTRACTOR and all subcontractors. EMPLOYERS LIABILITY limits are required to be not less than \$1,000,000.00 EACH ACCIDENT; \$1,000,000.00 DISEASE-POLICY LIMIT; AND \$1,000,000.00 DISEASE-EACH EMPLOYEE.

b. COMPREHENSIVE GENERAL LIABILITY with the minimum limits of \$1 million, Per Occurrence, Premises and Operations, Independent contractors, Products and Completed Operations, Personal and Advertising Injury, and including evidence of coverage limits for Abuse and Molestation of no less than \$1 million. \$2 million aggregate.

c. LIQUOR LEGAL LIABILITY insurance with the minimum limits of \$1 million.

- 5.3 Prior to the execution of the Agreement by the Town, the Beverage Vendor shall obtain a Palm Beach County and Town BUSINESS TAX RECEIPTS.

6. MANAGEMENT COMPENSATION

The Beverage Vendor's direct earned revenue from the beverage service at Sunset Celebration is limited to direct sales of beverages.

7. LICENSE FEE AND REIMBURSEMENT FEE

The Beverage Vendor shall pay the Town an annual license fee of \$600.00 at the time of the contract signing.

The Beverage Vendor shall pay the Town 10 percent of gross sales from each Sunset Celebration. The reimbursement fee shall be paid to the Town within 10 days following each event.

8. TERMINATION

Either party may terminate the Agreement for convenience at any time by providing the other with 60 days advance written notice of its intention to do so.

9. NOTICES

All notices between the parties shall be in writing and be mailed by certified mail, return receipt requested or by hand delivered to the parties at the following addresses:

TO THE TOWN:

Town of Lake Park
Attention: Town Manager
535 Park Avenue
Lake Park, Florida 33403

TO BEVERAGE VENDOR:

Bonner Mobile Bar Service
4400 Fairwinds Drive
Fort Pierce, FL 34946

10. GOVERNING LAW/VENUE

This Agreement shall be governed by the laws of the State of Florida. Venue for any cause of action arising out of this Agreement shall lie in the 15th Judicial District in and for Palm Beach County, Florida, of the United States District of Florida, West Palm Beach, Florida.

11. ATTORNEY FEES

If either party is required to initiate a legal action, including appeals, to enforce this Agreement, the prevailing party shall be entitled to recover its reasonable attorney's fees and costs.

12. ASSIGNMENT

The Beverage Vendor shall not assign this Agreement without the express written consent of the Town.

13. SEVERABILITY

In the event that any sentence, section, paragraph or portion of this Agreement shall be held by a court to be invalid for any reason, such invalidity shall not affect the remaining portions of this Agreement and the same shall remain in full force and effect.

14. WAIVER

Any waiver by either party hereto of any one or more of the covenants, conditions, or provisions of this Agreement, shall not be constructed to be a waiver of any subsequent or other breach of the same or any covenant, condition or provision of this Agreement.

15. ENTIRE AGREEMENT

This Agreement embodies the entire Agreement and understanding of the parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous agreement and understandings, oral or written, relating to said subject matter. This Agreement may only be modified by written amendment executed by the Town and the Beverage Vendor.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement as of the day and year last executed below

ATTEST:

TOWN OF LAKE PARK

By: _____
Vivian Mendez, Town Clerk

By: _____
Roger Michaud, Mayor

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: _____
Thomas J. Baird, Town Attorney

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument has been acknowledged before me this ____ day of _____ 2025 by Roger Michaud, Mayor of the Town of Lake Park, and who is personally known to me.

(NOTARY SEAL)

Notary Public, State of Florida

WITNESSES:

BONNER MOBILE BAR SERVICE

By: _____

By: _____

Printed Name

Printed Name

By: _____

Title

Printed Name



NOTICE OF INTENT TO AWARD

Notice is hereby given by the Town of Lake Park of the intent to award a License Agreement for the provision of the Sunset Celebration Beverage Service pursuant to RFP No. 120-2024 to the following Offeror:

BONNER MOBILE BAR SERVICE

The award shall be effective upon approval by the Town Commission at its regular January 15, 2025 meeting, which will be held in the Commission Chamber, Lake Park Town Hall, 535 Park Avenue, Lake Park, Florida 33403. Commencing at 6:30 PM.

This notice of Intent to Award shall be posted by the Town Clerk on the Town of Lake Park's official website five (5) business days prior to the January 15, 2025 Commission meeting.

All bidders have the right to protest this intent to award pursuant to Section 2-251 of the Town's purchasing Ordinance.

Issued by: Town of Lake Park

Special Events Department

January 7, 2025

**Riunite
Franks**

Digitally signed by Riunite Franks
DN: cn=Riunite Franks, o=Town of Lake
Park, ou=Special Events Department,
email=rfranks@lakeparkflorida.gov,
c=US
Date: 2025.01.07 14:03:34 -05'00'

Riunite C. Franks
Special Events Director

**TOWN OF LAKE PARK
LEGAL NOTICE**

NOTICE IS HEREBY GIVEN that the Town of Lake Park, Florida (Town) is accepting sealed proposals for:

**SUNSET CELEBRATION BEVERAGE SERVICE
REQUEST FOR PROPOSALS (RFP) 120- 2024**

The Town seeks an exclusive contract with a qualified and experienced Beverage Vendor for its monthly Sunset Celebration or any other event held in place of this event on the last Friday of each month. The selected Proposer would provide sufficient personnel and services to serve patrons of the Town sponsored Sunset Celebration Event including bottled water, soft drinks, juices, wine, beer, liquor and other beverages.

SUBMITTING PROPOSALS

All proposals shall be submitted through www.demandstar.com or the Town of Lake Park's Town Clerk's Office in a sealed/package to the following address:

**Town of Lake Park
Office of the Town Clerk
Lake Park Town Hall
535 Park Avenue
Lake Park, FL 33403**

PROPOSAL ENVELOPES MUST BE PLAINLY MARKED ON THE OUTSIDE OF THE ENVELOPE OR PACKAGE AS "PROPOSAL FOR THE PROVISION OF SUNSET CELEBRATION BEVERAGE SERVICE TO THE TOWN OF LAKE PARK, RFP 120-2024.

Sealed Proposals must be received on or before 2:00 PM Eastern Time on Monday, December 23, 2024 at which time all timely submitted Proposals will be publicly opened and read in the Commission Chamber located in Town Hall. Proposals received after this time are not timely and shall be returned unopened. Receipt of a Proposal by any Town office, receptionist or personnel, other than the Office of the Town Clerk shall not constitute a "submittal" as required by this solicitation. The Town Clerk's time stamp shall be conclusive as to the timeliness of any submittal.

PLEASE NOTE THAT PROPOSALS WILL NOT BE ACCEPTED BY FAX OR EMAIL.

PROPOSAL DOCUMENTS

The Town's Request for Proposal (RFP) documents will be available beginning on **November 22, 2024**. Proposers desiring copies of the RFP documents for use in preparing a response may obtain a set on the Town's website (www.lakeparkflorida.gov) or on www.demandstar.com. Any questions regarding the substance of the RFP must be submitted by email at townclerk@lakeparkflorida.gov no later than 5:00 PM Eastern Time on **December 16, 2024**.

Proposals shall be submitted in the format provided and signed by an officer and/or owner of the business possessing the required authority. Proposals must include all information requested. Should any information requested not be provided or if the proposal should be received unsigned on the PROPOSER'S CERTIFICATION FORM, such proposals shall be non-responsive and subject to rejections.

Proposers should provide One (1) Original Copy, One (1) Electronic Copy and Two (2) Copies of the Proposal.

All prices contained in the proposal shall be guaranteed firm for a minimum of 90 calendar days after the submission. Proposals may be withdrawn within 90 calendar days after the submittal opening date.

ALL PROPOSERS ARE ADVISED THAT THE TOWN HAS NOT AUTHORIZED THE USE OF THE TOWN LOGO BY INDIVIDUALS OR ENTITIES RESPONDING TO THE TOWN REQUESTS FOR PROPOSALS, AND THAT ANY SUCH USE BY UNAUTHORIZED PERSONS OR ENTITIES CONSTITUTES A SECOND DEGREE MISDEMEANOR PURSUANT TO SECTION 165.043, FLORIDA STATUTES.

Proposers shall demonstrate a satisfactory record of performance for services provided which are similar in the magnitude and scope for the services sought herein and as documents by their Letters of Reference.

Award of the Proposal will be made by the Town Commission at a public meeting.

The Town reserved the right to accept or reject any or all Proposals (in whole or in part) with or without cause, to waive any technicalities, irregularities or formalities, or to accept the responses, which in its judgement best serves the Town.

Vivian Mendez, Town Clerk, MMC
Town of Lake Park, Florida
Published on: November 22, 2024, Palm Beach Post

PROPOSER'S CERTIFICATION FORM

I certify that this Proposal acknowledgement is made without prior understanding, agreement or connection with any other corporation, firm or person who has submitted a Proposal, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify that I am authorized to sign this document as the PROPOSER. By signature on this form, PROPOSER acknowledges and accept without limitation, the Request for Proposal (hereinafter referred to as "RFP") as well as any special instructions if applicable.

CORRECT LEGAL NAME OF PROPOSER:

SIGNATURE OF PROPOSER'S AUTHORIZED AGENT:

TITLE:

TYPED/PRINTED NAME OF AUTHORIZED AGENT:

ADDRESS:

PHONE NUMBER:

COMPETITIVE SEALED PROPOSAL PROCESS

1.0 PROPOSAL SUBMISSION

The Proposer's response to this Request for Proposal (hereinafter "RFP") shall be submitted to the Town Clerk in a sealed envelope no later than the time and date at the location specified in the solicitation. Any Proposal received after the deadline established in the RFP, or which is submitted at a location other than at the location specified in the RFP shall be deemed unresponsive and shall be returned unopened to the Proposer. It shall be the Proposer's sole responsibility to ensure that its Proposal reaches the place specified in the Town's RFP for receipt of responses to solicitations and by the time specified. The Town shall bear no responsibility for any failure of the U.S. Postal Service, other courier service or a Town employee to successfully deliver a Proposal, or for a mistake in the delivery of a Proposal to a location other than the location designated in the RFP.

*** Proposers should provide One (1) Original Copy, One (1) Electronic Copy and Two (2) Copies of the Proposal.**

1.1 Proposal Acceptance and Evaluation

Proposals shall be accepted from all qualified Proposers except as otherwise provided herein and shall be evaluated based on the requirements set forth in the RFP. The Town may, at any time and in its sole discretion, reject all responses to the RFP and may or may not choose to seek the same or a similar RFP in the future.

1.2 Proposal Opening

Proposals shall be opened publicly ~~in the presence of one or more witnesses~~ at the time and place specified in the RFP. The Town Clerk or her designee shall officiate at the opening of the RFP, and shall announce and record the name of each Proposer, recite the amount of each Proposer's Proposal and such other information to the RFP as is appropriate.

1.3 Public Record

All responses to the RFP shall become a public record and shall be subject to public disclosure once opened.

1.4 Cancelling or Postponing Request for Proposals

The Purchasing Agent or designee may, prior to the due date of the RFP, elect to extend, cancel or postpone the date and/or time for its submission. In such situations, the Town Clerk shall issue an addendum, or a notice of cancellation, as appropriate.

1.5 Withdrawal of Proposals

A Proposer may withdraw a response to a solicitation prior to date and time designated in the RFP for their opening. If a Proposer withdraws its Proposal after the deadline established in the RFP, the Purchasing Agent may suspend the Proposer from participating in any future Town solicitations for up to three years.

1.6 Proposal Evaluation and Award

Proposals may be evaluated by an Evaluation Committee, which shall have not less than three voting members and shall be composed as follows: the Originating Department Director who in conjunction with the Purchasing Agent appoints the chair and other members of the committee. Members of the Evaluation Committee shall not discuss the Proposal that they will be evaluating outside of the Evaluation Committee Meeting.

The Palm Beach County Inspector General shall be notified in writing prior to any duly noticed public meeting of the Evaluation Committee where any matter relating to the procurement of goods and services by the town is to be discussed. Such notice shall be given to the Palm Beach County Inspector General as soon as possible after a meeting has been scheduled. Such notice shall also be given prior to any Protest Committee Meeting.

An award shall be made to the most responsive, qualified Proposer whose Proposal is determined to be the most advantageous to the Town in accordance with the evaluation criteria contained in the RFP. The evaluation of Proposals shall be in accordance with the procedure established in the RFP.

Notice of the intent to award, along with a tabulation of the results of an evaluation, shall be posted by the Town Clerk on the Town's website at least five business days prior to the Commission's consideration of an award. The Town Clerk shall also provide all Proposer affected by the proposed award written notice of the intent to award by email at the same time as the notice of intent to award is posted on the Town's website.

2.0. SPECIFICATIONS / SCOPE OF WORK

2.1. Responsibilities of The Beverage Vendor – Sunset Celebration

The Beverage Vendor agrees to assume primary responsibility for beverage service at the Sunset Celebration events held on the last Friday of each month, including fiscal management coordinated with the Special Events Department and the Beverage Vendor's contracted employees. Further, the Beverage Vendor's responsibilities shall be carried out as follows:

- The Beverage Vendor may arrive as early as 3:00 PM to set up.
- The Beverage vendor agrees to keep the roadway and sidewalk around the perimeter of the event sight clear at all times while loading/unloading.
- The Beverage Vendor and staff will park his/her vehicle(s) in the designated Vendor Parking area.
- The Beverage vendor will have the bar service fully set up and open for business by 5:50 PM and remain open until the close of the event at 9:00 PM.

- The Beverage Vendor shall be responsible for providing all equipment and supplies required to operate its space, including tables, chairs, tents, signage, presentation/display materials, extension cords, etc.
- The Beverage Vendor agrees not to sell or display any items with obscene language and/or with any image that might be considered pornographic.
- The Beverage Vendor assumes responsibility for having all applicable business tax certificates and any applicable licenses appropriated posted at its space during the event, and to collect any applicable sales tax for product sales.
- The Beverage Vendor acknowledges to take full responsibility for its product and activities at the event and for those actions of any individuals assisting the Beverage Vendor.
- The Beverage Vendor must provide an adequate amount of staff (age 21 and older).
- The Beverage Vendor must provide varied beverage options to meet customer's need.
- The Beverage Vendor and staff agree to refrain from smoking while handling beverages.
- The Beverage Vendor agrees to keep all supplies and equipment within the assigned space.
- The Beverage Vendor must clean space by removing all trash and personal items.
- The Beverage Vendor must secure and maintain all licenses necessary to do business in Palm Beach County, Florida, the Town, and the state of Florida, and other operations provided by the Beverage Vendor at Sunset Celebration. All licenses and permits are to be obtained at the Beverage Vendor's expense.
- PAYMENT OF ANY AND ALL PERTINENT FEDERAL, STATE, OR LOCAL SELF-EMPLOYMENT, WORKERS' COMPENSATION OR INCOME TAXES, OR OTHER ASSESSMENTS LEVIED BY GOVERNMENTAL AUTHORITIES ON ANY MONIES EARNED AS A RESULT OF THE BEVERAGE VENDOR CONTRACTUAL RELATIONSHIP WITH LAKE PARK, THE TOWN OF LAKE PARK IS TO BE REIMBURSED FOR ANY CLAIM OR ASSESSMENT, INCLUDING INTEREST AND PENALTIES, BY ANY TAXING AUTHORITY ARISING OUT OF CONTRACTOR'S FAILURE TO FULFILL THE FOREGOING RESPONSIBILITIES.

2.2. Responsibilities of Town Staff

The Town staff shall provide space pre-designated based on Beverage Vendor requirements and work cooperatively with Beverage Vendor to facilitate successful Sunset Celebration events.

2.3. Responsibilities of Beverage Vendor – Event Cancellation

If for any unforeseen circumstances the Beverage Vendor must cancel its attendance at Sunset

Celebration event, the vendor must notify the Town's Special Events Director no later than 12:00 PM on the day prior to the event. Notification of a cancellation is necessary in order for the event to be adjusted to accommodate the overall success of the event. The failure to notify the Town's Special Events Director shall be cause for termination of contract.

2.4. Responsibilities of the Town of Lake Park – Event Cancellation

In the event it is necessary for the Town to cancel a scheduled event, the Town will contact the vendor by phone and/or email by 2:00 PM on the day of the event.

2.5. Compensation

The Beverage Vendor's direct earned revenue from the beverage service at Sunset Celebration will be limited to direct sales of beverages.

The Beverage Vendor is not entitled to any benefits provided by the Town to its employees, which include but are not limited to workers' compensation insurance, health insurance, unemployment compensation insurance, and pension plan coverage.

3.0. INSTRUCTIONS FOR SUBMITTING A PROPOSAL

The following information and documents are required to be provided with the Proposer's Response to this RFP. Failure to do so may deem the Proposal non-responsive.

3.1. Instructions to Beverage Vendor

The purpose of this RFP is to hire a qualified and experienced Beverage Vendor for the Town's monthly Sunset Celebration events.

Throughout this RFP, the phrases "must" and "shall" will denote mandatory requirements. Any Proposer's proposed system that does not meet the mandatory requirements is subject to immediate disqualification.

When responding to this RFP, all Proposers shall adhere to the guidelines defined below. All Proposals that do not follow the prescribed format are subject to immediate disqualification.

3.2. Submission Requirements

PROPOSAL FORMAT

The following documentation shall be included as a minimum in the proposal submission

Instructions to Proposers: Proposers should carefully follow the format and instructions outlined below, observing format requirements where indicated. Proposals must contain the information itemized below and in the order indicated. This information must be provided and to be utilized for the work contemplated by this RFP. Proposals submitted which do not include the following items may be deemed non-responsive and may not be considered for contract award. Proposers should provide One (1) Original Copy, One (1) Electronic Copy and Two (2) Copies of the Proposal.

The response to this solicitation shall be presented in the following format. Failure to do so may deem the proposal non-responsive.

1. Cover Page

The cover page must include the Proposer's name; Contact Person for the RFP; Primary Office Location; Local Business Address, if applicable; Business Phone and Fax Numbers; Title of RFP; RFP Number.

2. Table of Contents

The table of contents must outline, in sequential order, the major sections of the Proposal as listed below, including all other relevant documents requested for submission. All pages of the Proposal, including the enclosures, must be clearly and consecutively numbered and correspond to the table of contents.

3. Executive Summary

A signed and dated summary of not more than two (2) pages containing the Proposer's overall qualifications and experience, and ability and capability to perform required services must be contained in the submittal. Proposers must include the name of the organization, business phone, contact person, and provide a summary of the work to be performed by the Proposer.

4. Proposer's Qualifications and Experience

- a) **Describe** the Proposer's organizational history, including years the Proposer has been in business providing a similar service(s), and indicate whether the Town has previously awarded any contracts to the Proposer.
- b) **Provide** a list of not less than three (3) references within the past five (5) years for whom similar services were performed. Include the overall value of the contract, the term of the contract, and include the address, phone number(s) and contact persons within each organization. The Town reserves the right to contact any reference as part of the evaluation.
- c) **Provide** copies of resumes.
- d) **Provide** current licenses necessary to do business in Palm Beach County, Florida; Town of Lake Park; and the State of Florida.

5. Ability and Capability to Perform Required Services

- a) **Provide** a tentative list of beverages to be served at events.
- b) **Establish** the rates for all beverages.
- c) **Describe** the process of how you will engage the community to participate in events.
- d) **What** types of equipment will the selected Proposer provide to perform required services.

4.0. LICENSE FEE AND REIMBURSEMENT FEE

In exchange for the right to be the exclusive beverage provider at the Town's monthly Sunset Celebration event, the selected Proposer will provide the Town with an annual license fee of [REDACTED] to be payable to the Town in equal monthly installments. The first installment shall be paid to the Town at the time of the contract signing. All subsequent installments are to be paid to the Town on the first day of each month. The selected Proposer will also provide the Town with a reimbursement fee of [REDACTED] percent of gross sales of

each Sunset Celebration. The reimbursement fee is to be remitted to the Town within 10 days following each event. A proposed reimbursement fee of less than 10 percent will be deemed to be unresponsive.

5.0. EVALUATION CRITERIA

Proposals shall be evaluated based upon the following criteria and weight:

<u>CRITERIA</u>	<u>PERCENTAGE</u>	
Proposer's Qualifications and Experience	30	%
License Fee Proposal Amount	20	%
Reimbursement Fees Proposal Amount	20	%
Proposer's Ability and Capability to Perform Required Services	30	%
	100	%

6.0. CONE OF SILENCE

A Proposer shall not communicate with any elected or appointed Town official or employee other than a person listed in the RFP prior to the time an award has been made by the Town Commission. Any communication between the Proposer and the Town shall be submitted to the Town Clerk, or the person listed in the RFP. Any violation of the Cone of Silence imposed herein shall be grounds for the disqualification of a Proposer.

7.0. PROTEST INSTRUCTIONS

The right of a Proposer to protest a pending award of a contract shall do so pursuant to the Town's policy on Protested Solicitations and Awards which is set forth at Section 2-251 of the Town's purchasing Ordinance.

**TOWN OF LAKE PARK
LEGAL NOTICE**

NOTICE IS HEREBY GIVEN that the Town of Lake Park, Florida (Town) is accepting sealed proposals for:

**SUNSET CELEBRATION BEVERAGE SERVICE
REQUEST FOR PROPOSALS (RFP) 120- 2024**

The Town seeks an exclusive contract with a qualified and experienced Beverage Vendor for its monthly Sunset Celebration or any other event held in place of this event on the last Friday of each month. The selected Proposer would provide sufficient personnel and services to serve patrons of the Town sponsored Sunset Celebration Event including bottled water, soft drinks, juices, wine, beer, liquor and other beverages.

SUBMITTING PROPOSALS

All proposals shall be submitted through www.demandstar.com or the Town of Lake Park's Town Clerk's Office in a sealed/package to the following address:

Town of Lake Park
Office of the Town Clerk
Lake Park Town Hall
535 Park Avenue
Lake Park, FL 33403

PROPOSAL ENVELOPES MUST BE PLAINLY MARKED ON THE OUTSIDE OF THE ENVELOPE OR PACKAGE AS "PROPOSAL FOR THE PROVISION OF SUNSET CELEBRATION BEVERAGE SERVICE TO THE TOWN OF LAKE PARK, RFP 120-2024.

Sealed Proposals must be received on or before 2:00 PM Eastern Time on Monday, December 23, 2024 at which time all timely submitted Proposals will be publicly opened and read in the Commission Chamber located in Town Hall. Proposals received after this time are not timely and shall be returned unopened. Receipt of a Proposal by any Town office, receptionist or personnel, other than the Office of the Town Clerk shall not constitute a "submittal" as required by this solicitation. The Town Clerk's time stamp shall be conclusive as to the timeliness of any submittal.

PLEASE NOTE THAT PROPOSALS WILL NOT BE ACCEPTED BY FAX OR EMAIL.

PROPOSAL DOCUMENTS

The Town's Request for Proposal (RFP) documents will be available beginning on November 22, 2024. Proposers desiring copies of the RFP documents for use in preparing a response may obtain a set on the Town's website (www.lakeparkflorida.gov) or on www.demandstar.com. Any questions regarding the substance of the RFP must be submitted by email at townclerk@lakeparkflorida.gov no later than 5:00 PM Eastern Time on December 16, 2024.

Proposals shall be submitted in the format provided and signed by an officer and/or owner of the business possessing the required authority. Proposals must include all information requested. Should any information requested not be provided or if the proposal should be received unsigned on the PROPOSER'S CERTIFICATION FORM, such proposals shall be non-responsive and subject to rejections.

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All prices contained in the proposal shall be guaranteed firm for a minimum of 90 calendar days after the submission. Proposals may be withdrawn within 90 calendar days after the submittal opening date.

ALL PROPOSERS ARE ADVISED THAT THE TOWN HAS NOT AUTHORIZED THE USE OF THE TOWN LOGO BY INDIVIDUALS OR ENTITIES RESPONDING TO THE TOWN REQUESTS FOR PROPOSALS, AND THAT ANY SUCH USE BY UNAUTHORIZED PERSONS OR ENTITIES CONSTITUTES A SECOND DEGREE MISDEMEANOR PURSUANT TO SECTION 165.043, FLORIDA STATUTES.

Proposers shall demonstrate a satisfactory record of performance for services provided which are similar in the magnitude and scope for the services sought herein and as documents by their Letters of Reference.

Award of the Proposal will be made by the Town Commission at a public meeting.

The Town reserved the right to accept or reject any or all Proposals (in whole or in part) with or without cause, to waive any technicalities, irregularities or formalities, or to accept the responses, which in its judgement best serves the Town.

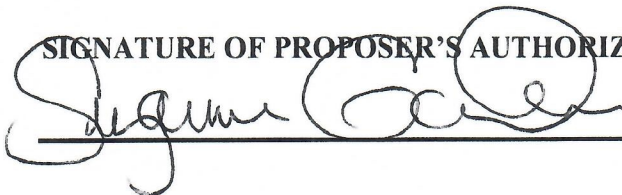
Vivian Mendez, Town Clerk, MMC
Town of Lake Park, Florida
Published on: November 22, 2024, Palm Beach Post

PROPOSER'S CERTIFICATION FORM

I certify that this Proposal acknowledgement is made without prior understanding, agreement or connection with any other corporation, firm or person who has submitted a Proposal, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify that I am authorized to sign this document as the PROPOSER. By signature on this form, PROPOSER acknowledges and accept without limitation, the Request for Proposal (hereinafter referred to as "RFP") as well as any special instructions if applicable.

CORRECT LEGAL NAME OF PROPOSER:

Bonner Mobile Bar Service LLC

SIGNATURE OF PROPOSER'S AUTHORIZED AGENT:**TITLE:**

Manager

TYPED/PRINTED NAME OF AUTHORIZED AGENT:

Suzanne Gardner

ADDRESS:

4400 Fairwinds Drive Fort Pierce FL 34946

PHONE NUMBER:

772-408-2444

COMPETITIVE SEALED PROPOSAL PROCESS

1.0 PROPOSAL SUBMISSION

The Proposer's response to this Request for Proposal (hereinafter "RFP") shall be submitted to the Town Clerk in a sealed envelope no later than the time and date at the location specified in the solicitation. Any Proposal received after the deadline established in the RFP, or which is submitted at a location other than at the location specified in the RFP shall be deemed unresponsive and shall be returned unopened to the Proposer. It shall be the Proposer's sole responsibility to ensure that its Proposal reaches the place specified in the Town's RFP for receipt of responses to solicitations and by the time specified. The Town shall bear no responsibility for any failure of the U.S. Postal Service, other courier service or a Town employee to successfully deliver a Proposal, or for a mistake in the delivery of a Proposal to a location other than the location designated in the RFP.

*** Proposers should provide One (1) Original Copy, One (1) Electronic Copy and Two (2) Copies of the Proposal.**

1.1 Proposal Acceptance and Evaluation

Proposals shall be accepted from all qualified Proposers except as otherwise provided herein and shall be evaluated based on the requirements set forth in the RFP. The Town may, at any time and in its sole discretion, reject all responses to the RFP and may or may not choose to seek the same or a similar RFP in the future.

1.2 Proposal Opening

Proposals shall be opened publicly ~~in the presence of one or more witnesses~~ at the time and place specified in the RFP. The Town Clerk or her designee shall officiate at the opening of the RFP, and shall announce and record the name of each Proposer, recite the amount of each Proposer's Proposal and such other information to the RFP as is appropriate.

1.3 Public Record

All responses to the RFP shall become a public record and shall be subject to public disclosure once opened.

1.4 Cancelling or Postponing Request for Proposals

The Purchasing Agent or designee may, prior to the due date of the RFP, elect to extend, cancel or postpone the date and/or time for its submission. In such situations, the Town Clerk shall issue an addendum, or a notice of cancellation, as appropriate.

1.5 Withdrawal of Proposals

A Proposer may withdraw a response to a solicitation prior to date and time designated in the RFP for their opening. If a Proposer withdraws its Proposal after the deadline established in the RFP, the Purchasing Agent may suspend the Proposer from participating in any future Town solicitations for up to three years.

1.6 Proposal Evaluation and Award

Proposals may be evaluated by an Evaluation Committee, which shall have not less than three voting members and shall be composed as follows: the Originating Department Director who in conjunction with the Purchasing Agent appoints the chair and other members of the committee. Members of the Evaluation Committee shall not discuss the Proposal that they will be evaluating outside of the Evaluation Committee Meeting.

The Palm Beach County Inspector General shall be notified in writing prior to any duly noticed public meeting of the Evaluation Committee where any matter relating to the procurement of goods and services by the town is to be discussed. Such notice shall be given to the Palm Beach County Inspector General as soon as possible after a meeting has been scheduled. Such notice shall also be given prior to any Protest Committee Meeting.

An award shall be made to the most responsive, qualified Proposer whose Proposal is determined to be the most advantageous to the Town in accordance with the evaluation criteria contained in the RFP. The evaluation of Proposals shall be in accordance with the procedure established in the RFP.

Notice of the intent to award, along with a tabulation of the results of an evaluation, shall be posted by the Town Clerk on the Town's website at least five business days prior to the Commission's consideration of an award. The Town Clerk shall also provide all Proposer affected by the proposed award written notice of the intent to award by email at the same time as the notice of intent to award is posted on the Town's website.

2.0. SPECIFICATIONS / SCOPE OF WORK

2.1. Responsibilities of The Beverage Vendor – Sunset Celebration

The Beverage Vendor agrees to assume primary responsibility for beverage service at the Sunset Celebration events held on the last Friday of each month, including fiscal management coordinated with the Special Events Department and the Beverage Vendor's contracted employees. Further, the Beverage Vendor's responsibilities shall be carried out as follows:

- The Beverage Vendor may arrive as early as 3:00 PM to set up.
- The Beverage vendor agrees to keep the roadway and sidewalk around the perimeter of the event sight clear at all times while loading/unloading.
- The Beverage Vendor and staff will park his/her vehicle(s) in the designated Vendor Parking area.
- The Beverage vendor will have the bar service fully set up and open for business by 5:50 PM and remain open until the close of the event at 9:00 PM.

- The Beverage Vendor shall be responsible for providing all equipment and supplies required to operate its space, including tables, chairs, tents, signage, presentation/display materials, extension cords, etc.
- The Beverage Vendor agrees not to sell or display any items with obscene language and/or with any image that might be considered pornographic.
- The Beverage Vendor assumes responsibility for having all applicable business tax certificates and any applicable licenses appropriated posted at its space during the event, and to collect any applicable sales tax for product sales.
- The Beverage Vendor acknowledges to take full responsibility for its product and activities at the event and for those actions of any individuals assisting the Beverage Vendor.
- The Beverage Vendor must provide an adequate amount of staff (age 21 and older).
- The Beverage Vendor must provide varied beverage options to meet customer's need.
- The Beverage Vendor and staff agree to refrain from smoking while handling beverages.
- The Beverage Vendor agrees to keep all supplies and equipment within the assigned space.
- The Beverage Vendor must clean space by removing all trash and personal items.
- The Beverage Vendor must secure and maintain all licenses necessary to do business in Palm Beach County, Florida, the Town, and the state of Florida, and other operations provided by the Beverage Vendor at Sunset Celebration. All licenses and permits are to be obtained at the Beverage Vendor's expense.
- PAYMENT OF ANY AND ALL PERTINENT FEDERAL, STATE, OR LOCAL SELF-EMPLOYMENT, WORKERS' COMPENSATION OR INCOME TAXES, OR OTHER ASSESSMENTS LEVIED BY GOVERNMENTAL AUTHORITIES ON ANY MONIES EARNED AS A RESULT OF THE BEVERAGE VENDOR CONTRACTUAL RELATIONSHIP WITH LAKE PARK, THE TOWN OF LAKE PARK IS TO BE REIMBURSED FOR ANY CLAIM OR ASSESSMENT, INCLUDING INTEREST AND PENALTIES, BY ANY TAXING AUTHORITY ARISING OUT OF CONTRACTOR'S FAILURE TO FULFILL THE FOREGOING RESPONSIBILITIES.

2.2. Responsibilities of Town Staff

The Town staff shall provide space pre-designated based on Beverage Vendor requirements and work cooperatively with Beverage Vendor to facilitate successful Sunset Celebration events.

2.3. Responsibilities of Beverage Vendor – Event Cancellation

If for any unforeseen circumstances the Beverage Vendor must cancel its attendance at Sunset

Celebration event, the vendor must notify the Town's Special Events Director no later than 12:00 PM on the day prior to the event. Notification of a cancellation is necessary in order for the event to be adjusted to accommodate the overall success of the event. The failure to notify the Town's Special Events Director shall be cause for termination of contract.

2.4. Responsibilities of the Town of Lake Park – Event Cancellation

In the event it is necessary for the Town to cancel a scheduled event, the Town will contact the vendor by phone and/or email by 2:00 PM on the day of the event.

2.5. Compensation

The Beverage Vendor's direct earned revenue from the beverage service at Sunset Celebration will be limited to direct sales of beverages.

The Beverage Vendor is not entitled to any benefits provided by the Town to its employees, which include but are not limited to workers' compensation insurance, health insurance, unemployment compensation insurance, and pension plan coverage.

3.0. INSTRUCTIONS FOR SUBMITTING A PROPOSAL

The following information and documents are required to be provided with the Proposer's Response to this RFP. Failure to do so may deem the Proposal non-responsive.

3.1. Instructions to Beverage Vendor

The purpose of this RFP is to hire a qualified and experienced Beverage Vendor for the Town's monthly Sunset Celebration events.

Throughout this RFP, the phrases "must" and "shall" will denote mandatory requirements. Any Proposer's proposed system that does not meet the mandatory requirements is subject to immediate disqualification.

When responding to this RFP, all Proposers shall adhere to the guidelines defined below. All Proposals that do not follow the prescribed format are subject to immediate disqualification.

3.2. Submission Requirements

PROPOSAL FORMAT

The following documentation shall be included as a minimum in the proposal submission

Instructions to Proposers: Proposers should carefully follow the format and instructions outlined below, observing format requirements where indicated. Proposals must contain the information itemized below and in the order indicated. This information must be provided and to be utilized for the work contemplated by this RFP. Proposals submitted which do not include the following items may be deemed non-responsive and may not be considered for contract award. Proposers should provide One (1) Original Copy, One (1) Electronic Copy and Two (2) Copies of the Proposal.

The response to this solicitation shall be presented in the following format. Failure to do so may deem the proposal non-responsive.

1. Cover Page

The cover page must include the Proposer's name; Contact Person for the RFP; Primary Office Location; Local Business Address, if applicable; Business Phone and Fax Numbers; Title of RFP; RFP Number.

2. Table of Contents

The table of contents must outline, in sequential order, the major sections of the Proposal as listed below, including all other relevant documents requested for submission. All pages of the Proposal, including the enclosures, must be clearly and consecutively numbered and correspond to the table of contents.

3. Executive Summary

A signed and dated summary of not more than two (2) pages containing the Proposer's overall qualifications and experience, and ability and capability to perform required services must be contained in the submittal. Proposers must include the name of the organization, business phone, contact person, and provide a summary of the work to be performed by the Proposer.

4. Proposer's Qualifications and Experience

- a) **Describe** the Proposer's organizational history, including years the Proposer has been in business providing a similar service(s), and indicate whether the Town has previously awarded any contracts to the Proposer.
- b) **Provide** a list of not less than three (3) references within the past five (5) years for whom similar services were performed. Include the overall value of the contract, the term of the contract, and include the address, phone number(s) and contact persons within each organization. The Town reserves the right to contact any reference as part of the evaluation.
- c) **Provide** copies of resumes.
- d) **Provide** current licenses necessary to do business in Palm Beach County, Florida; Town of Lake Park; and the State of Florida.

5. Ability and Capability to Perform Required Services

- a) **Provide** a tentative list of beverages to be served at events.
- b) **Establish** the rates for all beverages.
- c) **Describe** the process of how you will engage the community to participate in events.
- d) **What** types of equipment will the selected Proposer provide to perform required services.

4.0. LICENSE FEE AND REIMBURSEMENT FEE

In exchange for the right to be the exclusive beverage provider at the Town's monthly Sunset Celebration event, the selected Proposer will provide the Town with an annual license fee of \$1,600.00 to be payable to the Town in equal monthly installments. The first installment shall be paid to the Town at the time of the contract signing. All subsequent installments are to be paid to the Town on the first day of each month. The selected Proposer will also provide the Town with a reimbursement fee of 10 percent of gross sales of

each Sunset Celebration. The reimbursement fee is to be remitted to the Town within 10 days following each event. A proposed reimbursement fee of less than 10 percent will be deemed to be unresponsive.

5.0. EVALUATION CRITERIA

Proposals shall be evaluated based upon the following criteria and weight:

<u>CRITERIA</u>	<u>PERCENTAGE</u>	
Proposer's Qualifications and Experience	30	%
License Fee Proposal Amount	20	%
Reimbursement Fees Proposal Amount	20	%
Proposer's Ability and Capability to Perform Required Services	30	%
	100	%

6.0. CONE OF SILENCE

A Proposer shall not communicate with any elected or appointed Town official or employee other than a person listed in the RFP prior to the time an award has been made by the Town Commission. Any communication between the Proposer and the Town shall be submitted to the Town Clerk, or the person listed in the RFP. Any violation of the Cone of Silence imposed herein shall be grounds for the disqualification of a Proposer.

7.0. PROTEST INSTRUCTIONS

The right of a Proposer to protest a pending award of a contract shall do so pursuant to the Town's policy on Protested Solicitations and Awards which is set forth at Section 2-251 of the Town's purchasing Ordinance.

Cover Page
RFP Sunset Celebration Beverage Service
120-2024

Bonner Mobile Bar Service LLC

4400 Fairwinds Drive

Fort Pierce, FL 34946

Contact: Suzanne Gardner

772-408-2444

Bonnerbar1@gmail.com

Table of Contents

Executive Summary page 3-4

Proposer's Qualifications and Experience Page 5-8

Licenses after page

Ability and Capability to Perform Required Services page 9

Executive Summary

Bonner Mobile Bar Service

772-408-2444

Suzanne Gardner

Bonner Mobile Bar Service is a fully licensed and professional mobile bar service. We strive to provide excellent bar service for a variety of events including festivals, weddings, holiday parties, fishing tournaments, concerts, and any other type of event that requires a licensed and insured beverage company.

Our equipment that we use is acquired for offsite bar service. We have 3 wrapped bar service trailers. They allow us to provide professional concession type bar service. The windows open and bartenders can service guests from the window. We also have a variety of mobile bars for service including wooden bars, LED bars, Street bars with our logo, and branded malibu bars.

We always staff approx. 50 bartenders to be able to provide service for multiple events on any given day.

We have provided service for the Sunset Celebration since its inception. Michael Pizano initially contacted our company and we have provided quality bar service for the Town of Lake Park for Sunset Celebration and other Town events.

Summary of work- Staff arrive onsite about 2 hours before the event. We can either use one of our trailers or set up a mobile bar for service. When guests

arrive we sell them beverages and collect payment either from cash or credit card. Once the event concludes we clean up our area and pack our supplies to take back to our warehouse.

There are many different types of liquor licenses. We have a 4COP Quota license that allows us to provide bar service anywhere there is not a liquor license onsite. I would like to discuss the different types of licenses and a short legality explanation.

4COP Quota- Can work anywhere with an agreement and sell or give alcoholic drinks to guests either public or private

13CT- Caterers License. Cannot provide cash bar service. Must have a licensed and insured caterer on site.

4COP- This is a restaurant license that is not permitted to provide service outside of the licensed establishment.

2COP- Beer and Wine License. Not permitted to provide cash bar service. License is only valid on licensed location.

Many companies offer bar service but do not have any liquor license. They are not allowed to provide or sell any alcohol and may only serve guests drinks for private events where the alcohol is provided to them.

I recommend call Alcohol and Tobacco to verify that the licensee is approved to provide cash bar service for your events. If by chance someone has a liquor license but is not legally allowed to provide the bar service the insurance provided would be void and liability would revert back to the Town of Lake Park.

Proposer's Qualifications and Experience

Bonner Mobile bar has been in the mobile bar business for 10 years. We have provided service for events ranging from 50 guests to 50,000 guests. Prior to Bonner Bar Opening we previously owned Bottom's Up Beverage, This company worked in the same manner.

Please see the list of a few of the events we had the pleasure of servicing:

Stuart Air Show

Martic Arts Foundation

WPB Fishing Club Fishing Tournament

Morosso (Pardon my spelling)

Tradition Food Truck Invasions

Tradition Events (Exclusively)

Vegan Ventures

Indian River State College Events (Exclusive)

Music at the Mansion

River Nights

Pembroke Pines 4th of July Celebration

City of Vero Beach 4th of July

Operation 300

Sunset Celebration

Resume:

Suzanne Gardner

612 NE Canoe Park Circle, Port St Lucie Florida 34983 | 772.408.2444 |
sustew777@yahoo.com

Driven professional thoroughly trained in the field of sales and management

EDUCATION

South Fork High School, Stuart, FL

May 1995

General Education

University of Phoenix, Phoenix, AZ
Associate of Arts

Sales and Marketing

June 2006

PROFESSIONAL EXPERIENCE

General Manager *Bottom's Up Beverage LLC, Ft. Pierce, FL*

August 2001-Present *Presently with Bonner Mobile Bar Service*

- * Meet with potential clients with regard to the planning and booking of their event.
- * Maintain all liquor inventory and ordering for 4 facilities.
- * Prepare contracts based on individual client needs

- * Rate negotiations based upon sales criteria
- * Facilitate getting mobile bar events coordinated through completion.
- * Prepare all documentation that pertains to liquor costing (Profit and Loss)
- * Schedule individual client and company business meetings.
- * Maintain high quality leadership in hiring of potential new employees
- * Plan and prepare all facility and event scheduling.

Sales Inspector *Hulett Environmental, Ft. Pierce, FL*

September 2009-October 2011

- * Inspection of homes and businesses for pest control and termite activity
- * Provided answers for home and business owners for pest control problems
- * Implemented sales plans that helped to build my client base providing reoccurring revenue

Sales Manager *D.S.I Pest Control, Stuart, FL*

April 2003- December 2008

- * Inspection of homes and businesses for pest control and termite activity
- * Implemented a new pricing structure raising the yearly sales over 300K
- * Customer complaint resolutions
- * Hired and trained sales inspectors

Volunteer Work

Make A Wish

Alzheimer's Association

SKILLS/ PROFESSIONAL DEVELOPMENT

-Tips Trained

-Microsoft Word and Excel

References will be furnished upon request.

References:

Tradition Community Association

10807 SW Tradition Square

Port St Lucie, FL 34987

Contact: Angela Shepard 772-345-5101

5 Year agreement. Value: \$200,000 Each Year

WPB Fishing Club

201 5th Street

West Palm Beach, FL 33401

Contact: Tom Bzura 561-832-66780

Unspecified Contract Term. We have provided service to them for over 8 years

Value: \$50,000 Each Year

Martin County Board of County Commissioners

Music at the Mansion

1707 NE Indian River Drive

Jensen Beach, FL 34957

Contact: Carlos Morales 772-221-1430

Yearly contract. Value: \$40,000



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

2601 BLAIR STONE ROAD
TALLAHASSEE FL 32399-0783

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



STATE OF FLORIDA DEPARTMENT
OF BUSINESS AND PROFESSIONAL
REGULATION

BEV6600593
RETAILER OF ALCOHOLIC BEVERAGES
BONNER MOBILE BAR SERVICE LLC
BONNER MOBILE BAR SERVICE LLC

ISSUED: 03/07/2024

Signature

LICENSED UNDER CHAPTER 565, FLORIDA STATUTES
EXPIRATION DATE: MARCH 31, 2025

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIV OF ALCOHOLIC BEVERAGES & TOBACCO**

LICENSE NUMBER: BEV6600593

EXPIRATION DATE: MARCH 31, 2025

THE RETAILER OF ALCOHOLIC BEVERAGES HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 565, FLORIDA STATUTES
SERIES: 4COP DUAL LICENSE

BONNER MOBILE BAR SERVICE LLC
BONNER MOBILE BAR SERVICE LLC
4400 FAIRWINDS DR
FORT PIERCE FL 34946



ISSUED: 03/07/2024

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

St. Lucie County Local Business Tax Receipt

P.O. Box 308, Fort Pierce, FL 34954
tcscl.com

Facilities or machines # Rooms # Seats # Employees #10 Receipt #1024003
Type of business 7299 MISC/PUBLIC SERVICE (RESTAURANT) Expires SEPTEMBER 30, 2025

DBA name Bonner Mobile Bar Services, LLC

Business: Bonner Mobile Bar Services, LLC

Mailing address: Mary Freitas
473 Waters Drive
Fort Pierce, FL 34946

Business location: 4400 Fairwinds Dr
Fort Pierce, FL 34946
GOOD FOR THIS LOCATION ONLY

RENEWAL		St Lucie County	
Original tax:	\$27.55		L150000026338
Penalty:			
Collection cost:			
Total:	\$27.55	Paid 08/08/2024 27.55	0025-20240808-052743

Law requires this Local Business Tax Receipt to be displayed conspicuously at the place of business in such a manner that it can be open to the view of the public and subject to inspection by all duly authorized officers of the county. Upon failure to do so, the local business taxpayer shall be subject to the payment of another Local Business Tax for the same business, profession or occupation.

Pursuant to Florida law, all Local Business Tax Receipts shall be sold by the Tax Collector beginning July 1 of each year and shall expire on September 30 of the succeeding year. Those Local Business Tax Receipts renewed beginning October 1 shall be delinquent and subject to a delinquency penalty of 10 percent for the month of October. An additional 5 percent penalty for each month of delinquency is added until paid, provided that the total delinquency penalty shall not exceed 25 percent of the Local Business Tax for the delinquent establishment.

In addition to the penalty, the Tax Collector is entitled to a collection fee of \$1 to \$5. This fee is based on the amount of Local Business Tax, which will be collected from delinquent taxpayers after September 30 of the business year.

This receipt is a Local Business Tax only. It does not permit the local business taxpayer to violate any existing regulatory or zoning laws of the state, county or city. It also does not exempt the local business taxpayer from any other taxes, licenses or permits that may be required by law.

Pursuant to Florida law, Local Business Taxes are subject to change.

Mary Freitas
473 Waters Drive
Fort Pierce, FL 34946

Ability to Perform

Tentative Beverages:

Tito's, Bacardi, Malibu Buckets, Captain Morgan, Jack Daniels, Crown Royal, Alto's Tequila, Beefeaters, Dewars

Variety of Beer

Chardonnay, Pinot Grigio, and Cabernet

Coke, Sprite, Diet Coke, Ginger ale, Club Soda, Tonic, and Bottled Water

Cranberry, Orange Juice, Pineapple Juice, and Sour Mix

Rates:

Mixed Drinks \$9

Malibu Buckets \$18

Beer \$6

Wine \$6

Soda/ Water/ Juice \$3

We will engage the community through drink specials centering around different holidays, and requests. We also advertise this event every month on all of our social media

We will use our bar service trailers and/or our mobile bars to provide a professional bar set up