City of Atlantic Beach

Final Agenda

Regular City Commission Meeting

Monday, November 23, 2020 - 6:30 p.m.
Commission Chamber
City Hall, 800 Seminole Road

INVOCATION AND PLEDGE TO THE FLAG
CALL TO ORDER

Page(s)

1. APPROVAL OF MINUTES

1.A. Approve minutes of the Commission Workshop on August 24, 2020. 5 - 6
08-24-20 DRAFT Commission Workshop Minutes

1.B. Approve minutes of the Regular Commission Meeting on September 14, 2020. 7 - 46
09-14-20 DRAFT Regular Commission Meeting Minutes

* 1.C. Approve minutes of the Regular Commission Meeting on August 10, 2020. 47 - 52
08-10-20 DRAFT Regular Commission Meeting Minutes

* 1.D. Approve minutes of the Regular Commission Meeting on August 24, 2020. 53 - 60
08-24-20 DRAFT Regular Commission Meeting Minutes

* 1.E. Approve minutes of the Commission Workshop on September 21, 2020. 61 - 65
09-21-20 DRAFT Commission Workshop Minutes

2. COURTESY OF FLOOR TO VISITORS

PUBLIC COMMENT

3. CITY MANAGER REPORTS

3.A. City Manager's Report

4. REPORTS AND/OR REQUESTS FROM CITY COMMISSIONERS

5. UNFINISHED BUSINESS FROM PREVIOUS MEETINGS

None.

6. CONSENT AGENDA

ALL MATTERS LISTED UNDER THE CONSENT AGENDA ARE CONSIDERED TO BE ROUTINE BY THE CITY COMMISSION AND WILL BE ENACTED BY ONE MOTION IN THE FORM LISTED BELOW. THERE WILL BE NO SEPARATE DISCUSSION OF THESE ITEMS. IF DISCUSSION IS DESIRED, THAT ITEM WILL BE REMOVED FROM THE CONSENT AGENDA AND WILL BE CONSIDERED SEPARATELY. SUPPORTING DOCUMENTATION AND STAFF RECOMMENDATIONS HAVE BEEN PREVIOUSLY SUBMITTED TO THE CITY

COMMISSION ON THESE ITEMS.

6.A. Acknowledge receipt of the Monthly Financial Report for October 2020. 67 - 69
Financial Report as of October 31, 2020

7. COMMITTEE REPORTS

None.

8. ACTION ON RESOLUTIONS

8.A. **RESOLUTION NO. 20-57** 71 - 84
A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA ADOPTING TRAINING REQUIREMENTS FOR MEMBERS OF BOARDS AND COMMITTEES AND PROVIDING AN EFFECTIVE DATE.
Resolution No. 20-57

9. ACTION ON ORDINANCES

9.A. **ORDINANCE NO. 20-20-159 Public Hearing and Final Reading** 85 - 88
AN ORDINANCE AMENDING THE OPERATING BUDGET FOR THE CITY OF ATLANTIC BEACH, FLORIDA FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, AND PROVIDING AN EFFECTIVE DATE.
Ordinance No. 20-20-159

10. MISCELLANEOUS BUSINESS

None.

11. CITY ATTORNEY/CITY CLERK REPORTS AND/OR REQUESTS

12. CLOSING COMMENTS BY CITY COMMISSIONERS AND CITY MANAGER

RECESS OF RETIRING COMMISSION

OATHS OF OFFICE FOR NEW COMMISSION

* A. Bruce Bole, Commissioner - Seat 2

* B. Mike Waters, Commissioner - Seat 3

* C. Ellen Glasser, Mayor - Seat 1

CALL TO ORDER OF NEW COMMISSION

13. COURTESY OF FLOOR TO VISITORS

* 13.A. Purvis Gray and Company - Presentation of Fiscal Year 2019 Audit Report. 89 - 197
Fiscal Year 2019 Audit Report

14. ACTION ON RESOLUTIONS

14.A. **RESOLUTION NO. 20-56** 199 - 204
A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA, AUTHORIZING THE POLICE DEPARTMENT TO PURCHASE ADDITIONAL BODY-WORN CAMERAS.
Resolution No. 20-56

15. MISCELLANEOUS ITEMS FOR ACTION

* 15.A. Accept the 90-Day Calendar (December 2020 - February 2021) 205 - 208
90 -Day Calendar

* 15.B. Reappointments to Various Boards and Committees 209 - 220
Reappointments to Various Boards and Committees

16. ANNOUNCEMENTS/COMMENTS

17. ADJOURNMENT

This meeting will be live-streamed and videotaped. The video recording will be posted within four business days on the City's website. To access live or recorded videos, click on the Meeting Videos tab on the city's home page at www.coab.us.

If any person decides to appeal any decision made by the City Commission with respect to any matter considered at any meeting, such person may 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 shall include the testimony and evidence upon which the appeal is to be based.

Any person wishing to speak to the City Commission on any matter at this meeting should submit a request to the City Clerk prior to the meeting. For your convenience, forms for this purpose are available at the entrance to the Commission Chamber.

Every effort is made to indicate what action the City Commission is expected to take on each agenda item. However, the City Commission may act upon any agenda subject, regardless of how the matter is stated on the agenda.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk’s Office by 5:00 PM, the Thursday prior to the meeting.

MINUTES
Commission Workshop Meeting
Monday, August 24, 2020 - 5:30 PM
via Videoconference

ATTENDANCE:

Present:	Ellen Glasser, Mayor - Seat 1 Cindy Anderson, Commissioner - Seat 2 (District 1308) Candace Kelly, Commissioner - Seat 4 (District 1306) Blythe Waters, Commissioner - Seat 3 (District 1307) Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)
Also Present:	Shane Corbin, City Manager (CM) Brenna Durden, City Attorney (CA) Donna Bartle, City Clerk (CC) Kevin Hogencamp, Deputy City Manager (DCM)

CALL TO ORDER
Following the Pledge of Allegiance to the Flag, Mayor Glasser called the meeting to order at 5:30 PM.

Pursuant to Governor DeSantis' Executive Order Number 20-69 and COAB Emergency Order, the meeting was held via videoconference.

1. TOPIC

A. Public Comment

Mayor Glasser requested IT Senior Systems Engineer Bob Cimon to confirm speakers on the platform who wish to speak. Mr. Cimon reported there were no speakers.

DCM Hogencamp reported there were no written comments received.

Mayor Glasser closed Public Comment.

B. Discussion

CM Corbin provided background of Ordinance No. 65-20-41 as detailed in the staff report included in the agenda packet. He stated this draft includes revisions in response to significant input from the July 24th Workshop and comments from CA Durden.

Planning and Community Development (PCDD) Amanda Askew reviewed the changes made, as included in the agenda packet. She requested Commission feedback regarding the revised draft ordinance.

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Discussion and questions ensued regarding the City Attorney's legal fees in relation to drafting of this ordinance, language in Sec. 19-4, throughout Sec. 19-6 and the colors and strikethroughs in the document being confusing. CA Durden spoke regarding the uncertainty of the strike though of Sec. 19-17. Mayor Glasser emphasized the need to clarify.
Discussion continued regarding suggestions to the proposed ordinance for staff to further address or revise.

Interim Chief Vic Gualillo spoke regarding enforcement mechanisms for this ordinance. Enforcement will remain flexible as to not infringe on First Amendment rights.

Discussion ensued regarding size and types of assemblies, streamlining the application process, defining planned vs. unplanned, including the definition of riots, non vs. for-profit events, and whether or not to add picketing back into the ordinance.

CA Durden emphasized the ordinance remaining content neutral.

Chief Gualillo spoke regarding public safety issues regarding picketing and regulations for the Commission to consider, such as regulation of prohibited items.

There was ***CONSENSUS*** for restrictions of dangerous items regarding picketing.

Further discussion and recommendations to be discussed at Regular Commission Meeting following this workshop.

ADJOURNMENT
Mayor Glasser adjourned the meeting at 6:32 P.M.

Attest:

Donna L. Bartle, City Clerk

Ellen Glasser, Mayor

Date Approved

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MINUTES
Regular City Commission Meeting
Monday, September 14, 2020 - 6:30 PM
via Videoconference

INVOCATION AND PLEDGE OF ALLEGIANCE
The invocation was led by Mayor Glasser.

CALL TO ORDER:
Following the Pledge of Allegiance to the Flag, Mayor Glasser called the meeting to order at 6:30 PM. City Clerk Bartle called the roll.

Pursuant to Governor DeSantis' Executive Order Number 20-69 and COAB Emergency Order, the meeting was held via videoconference.

ROLL CALL:

Present:
Ellen Glasser, Mayor - Seat 1
Cindy Anderson, Commissioner - Seat 2 (District 1308)
Blythe Waters, Commissioner - Seat 3 (District 1307)
Candace Kelly, Commissioner - Seat 4 (District 1306)
Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)

Also Present:
Shane Corbin, City Manager (CM)
Brenna Durden, City Attorney (CA)
Donna Bartle, City Clerk (CC)
Kevin Hogencamp, Deputy City Manager (DCM)

1 APPROVAL OF MINUTES

1A. Approve minutes of the Commission Workshop on May 18, 2020.

1B. Approve minutes of the Commission Workshop on June 15, 2020.

Mayor Glasser asked if there were any corrections or changes needed. There were no corrections to the minutes. Mayor Glasser stated the minutes stand as submitted.

2 COURTESY OF FLOOR TO VISITORS

2A. Florida League of Cities 2020 Home Rule Hero (CM Corbin)

CM Corbin reported that Mayor Glasser has received recognition by the Florida League of Cities for being a 2020 Home Rule Hero. He presented a video by the Florida League of Cities thanking the recipients for their assistance in the defense and protection of municipal Home Rule.

Mayor Glasser added that Jacksonville Beach Mayor Charlie Latham, Sandy Golding and Neptune Beach City Attorney Zach Roth also received the recognition of being 2020 Home Rule Heroes.

PUBLIC COMMENT

Mayor Glasser gave brief instructions regarding public comments. Bob Cimon, IT Senior Systems Engineer called on each registered speaker.

Rick Carper spoke regarding item 3C.Police Chief Confirmation. He stated he is in support of the recommendation of Vic Gualillo for Police Chief. He also spoke regarding item 9A. First Reading on Ordinance No. 20-20-157. He listed items he had hoped the budget would include which would be useful to residents reviewing it. He suggested waiting on included City projects until impacts due to COVID-19 are better known. He questioned specific revenues and funds. He suggested the Commission consider an increase to the Stormwater Utility Fee.

John Stinson spoke regarding the topic of politicians getting caught on a hot mic. He reported details regarding a live facebook post, he named the speakers and he expressed the importance of civility and respect.

DCM Hogencamp stated written comments were received from one person, Terri Lynn Ray (which are attached hereto and made part of this official record as **ATTACHMENT A**).

DCM Hogencamp read the written comments into the record.

Mayor Glasser closed the Courtesy of the Floor.

ATTACHMENT A - Written Comments, Regular Commission Meeting, September 14, 2020

3 CITY MANAGER REPORTS

3A. City Manager's Report

- **Recreation/Event Standards for COVID-19**
- **Art Republic**

Recreation/Event Standards for COVID-19

CM Corbin stated we are looking at a variety of different sources of data for guidance in decisions. He stated we have a team working on this.

Art Republic

CM Corbin presented slides which included examples of Art Republic's work and a brief overview of the plans for Atlantic Beach. He stated this project is in line with Commission Priorities.

There was discussion and questions regarding funding of the murals, hiring international artists instead of our local artists, our grant writing firm and the NEA grant.

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CM Corbin stated he would move forward. The Commission emphasized that this project be done in collaboration with our local artists.

CM Corbin reported that paid parking is live; no issues have been reported.

Commissioner Norris requested a report on funds received from paid parking and the yearly report on the pilot program.

3B. Accept the 90-Day Calendar (October through December 2020)

There was ***CONSENSUS*** to accept the 90-Day Calendar.

Item 4. was moved to before Item 3C.

3C. Police Chief Confirmation
(This item was taken out of sequence and acted on later in the meeting.)

4 REPORTS AND/OR REQUESTS FROM CITY COMMISSIONERS

4A. Proclamation Recognizing Constitution Week (Mayor Glasser)

Mayor Glasser provided a brief overview of the Proclamation recognizing Constitution week The Proclamation is to be displayed at the library.

Commissioner Norris

- Requested review of public input regarding installing LED lighting in Rose Park and how the lighting would affect nearby houses.

Commissioner Anderson

- Congratulated Mayor Glasser on her Local Home Rule Hero award.
- Encouraged citizen participation in candidate forums and clarified that Campaign Finance Law does not apply unless the candidate was paying or being paid by the organization.
- Requested that the Flex Pay Policy be formalized and put into the City's Policy manual.
- Thanked the City for being proactive in encouraging citizens to remove signs placed in rights-of-way due to the safety implications.
- Stated she is looking forward to Royal Palms setback solutions.
- In favor of returning to in-person meetings.

Mayor Glasser

- Expressed recognition and respect for BJ Lester who passed away last week.
- Responded to John Stinson's public comments regarding the accidental Facebook live audio recording. She stated she strongly believes in the civility pledge.

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3C. Police Chief Confirmation

(This item was taken out of sequence and acted on at this time.)

CM Corbin presented a slide which included Interim Chief Vic Gualillo's accomplishments and recommended the Commission to appoint Commander Vic Gualillo as the Director of Public Safety/Chief of Police.

Human Resource (HR) Director Cathy Varian instructed on the process for doing this. She provided a brief history of the Police Chief position.

Interim Chief Gualillo expressed love and enjoyment for his 29 year career in Atlantic Beach.

MOTION: To Confirm the appointment of Commander Vic Gualillo as the Director of Public Safety/Chief of Police for the City of Atlantic Beach.

Motion: Cindy Anderson
Second: Brittany Norris

Commissioner Anderson expressed her excitement for being able to be the one to make the motion to confirm him. She described him as professional, kind, and always willing to help. She stated she is grateful, and excited for him.

Commissioner Kelly concurred with Commissioner Anderson.

Commissioner Norris is in favor of promoting from within, and stated she hopes this to carry through to other departments. She commended him for continuing his training.

Commissioner Waters concurred with the other commissioners comments. She expressed the importance of Community Policing and stated that Interim Chief Gualillo works hard on this and is the right person for the job.

Mayor Glasser read emails she received in support of the appointment. She spoke regarding working closely with him through the last 6 months dealing with COVID. She stated he has earned this over and over and over again, and we benefit from having him. She congratulated him on graduating the FBI academy. She stated it is an honor to be able to put his appointment to Police Chief forward.

Ellen Glasser	***For***
Cindy Anderson (Moved By)	***For***
Blythe Waters	***For***
Candace Kelly	***For***
Brittany Norris (Seconded By)	***For***

Motion passed 5 to 0.

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CM Corbin reported the swearing in ceremony to take place at 9:00 am September 23 in the Commission Chamber.

5 UNFINISHED BUSINESS FROM PREVIOUS MEETINGS

None.

6 CONSENT AGENDA

6A. Declare the 2001 Bobcat 753 Skid-Steer Loader VIN#515839481 as surplus so that it may be traded in.

MOTION: To approve the Consent Agenda as written.

Motion: Brittany Norris
Second: Blythe Waters

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters (Seconded By)	***For***
Candace Kelly	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

7 COMMITTEE REPORTS

7A. Recommendation for Appointment to the Environmental Stewardship Committee-District 1312 Member (Commissioner Norris)

Commissioner Norris reported on the recommendation as detailed in the agenda packet.

MOTION: To appoint Barbie Brooksher to the Environmental Stewardship Committee to fill an unexpired term as a District 1312 member effective immediately.

Motion: Blythe Waters
Second: Cindy Anderson

Ellen Glasser	***For***
Cindy Anderson (Seconded By)	***For***
Blythe Waters (Moved By)	***For***
Candace Kelly	***For***
Brittany Norris	***For***

Motion passed 5 to 0.

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8 ACTION ON RESOLUTIONS

8A. RESOLUTION NO. 20-34

A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA APPROVING A 3% SALARY INCREASE FOR THE CITY CLERK, RETROACTIVE TO 10/1/2019, AND AUTHORIZING THE PAYMENT OF RETROACTIVE PAY.

Mayor Glasser read the Resolution by title.

HR Director Varian reported on the recommendation as detailed in the agenda packet.

Commissioner Norris asked how often the Charter Officer contracts should be reviewed. It was determined that there is no requirement, but it is an option to review them yearly. Mayor Glasser reported that CC Bartle has requested to have her contract reviewed.

MOTION: To adopt Resolution No. 20-34.

Motion: Brittany Norris
Second: Cindy Anderson

Ellen Glasser	***For***
Cindy Anderson (Seconded By)	***For***
Blythe Waters	***For***
Candace Kelly	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

8B. RESOLUTION NO. 20-35

A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA, AUTHORIZING THE PURCHASE OF NEW EMERGENCY GENERATORS AND AUTOMATIC TRANSFER SWITCHES FOR THE PUBLIC WORKS BUILDING, CITY HALL AND THE CAMELIA STREET LIFT STATION.

Mayor Glasser read the Resolution by title.

CM Corbin reported on this recommendation as detailed in the agenda packet. All questions were answered.

MOTION: To adopt Resolution No. 20-35.

Motion: Cindy Anderson
Second: Blythe Waters

Ellen Glasser	***For***

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Cindy Anderson (Moved By)	***For***
Blythe Waters (Seconded By)	***For***
Candace Kelly	***For***
Brittany Norris	***For***

Motion passed 5 to 0.

9 ACTION ON ORDINANCES

9A. <u>Public Hearing</u> and First Reading on Ordinance No. 20-20-157, establishing the Operating Budget for Fiscal Year 2020-2021.
AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF ATLANTIC BEACH, FLORIDA FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021.

Mayor Glasser read the Ordinance by title.

CM Corbin presented a PowerPoint titled Fiscal Year 2020-21 Budget Commission Hearing #1 September 14, 2020 (which is attached hereto and part of this Official Record as **ATTACHMENT B).**

Finance Director (FD) Melissa Burns reported on slide 17. , the long term projections of total revenues and expenditures.

Mayor Glasser opened the Public Hearing and requested IT Senior Systems Engineer Bob Cimon to confirm speakers on the platform who wish to speak. Mr. Cimon reported one speaker, Rick Carper.

Rick Carper wished to comment that adding LED lighting at the Rose Park soccer field is not in the Parks Master Plan yet it is included in the Budget.

DCM Hogencamp stated written comments were received from one person, Terri Lynn Ray (which are attached hereto and made part of this official record as **ATTACHMENT A**). DCM Hogencamp read the written comments into the record during Courtesy of the Floor earlier in the meeting.

Mayor Glasser closed the Public Hearing.

<u>MOTION:</u> To adopt Ordinance No. 20-20-157 as read by title.

Motion: Brittany Norris
Second: Candace Kelly

Commissioner Norris thanked staff for being responsive to input and questions. She stated the chapter descriptions in the budget were helpful.
Commissioner Waters commended the City Manager for presenting a balanced budget

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without removing revenue from the General Fund. She expressed the importance of infrastructure and stormwater drainage and stated this budget reflects that.

Commissioner Anderson concurred with Commissioner Waters and thanked staff for making the budget easy to understand. She encouraged citizens to look through it, it is available online.

Commissioner Kelly stated this budget process was instructive and allowed her to understand more about how we decided what went into the budget. She is happy with the final product.

Mayor Glasser commended CM Corbin and FD Burns for their first budget process with Atlantic Beach. She thanked them for being responsive and the great work.

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters	***For***
Candace Kelly (Seconded By)	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

CM Corbin thanked FD Burns for helping him through this process while simultaneously resolving our missing money situation, and juggling an audit.

ATTACHMENT B - Fiscal Year 2020-21 Budget Commission Hearing #1 September 14, 2020

9B. Ordinance No. 65-20-41, Introduction and First Reading
AN ORDINANCE, AMENDING THE CODE OF ORDINANCES, CHAPTER 19, STREETS, SIDEWALKS AND OTHER PUBLIC PLACES, ARTICLE I. GENERAL PROVISIONS, REPEALING 19-3, AMENDING SECTION 19-4 SPECIAL EVENTS TO INCLUDE PUBLIC ASSEMBLIES, PARADES, AND SPONTANEOUS RESPONSE TO A CURRENT EVENT FOR FIFTY (50) PERSONS FOR MORE; ADDING SECTIONS 19-5 THROUGH 19-11 TO PROVIDE DEFINITIONS, PROCESSES, NOTICES AND REGULATIONS FOR SPONTANEOUS EVENTS, VIOLATIONS, PICKETING AND SEVERABILITY; RENUMBERING SECTIONS 19-5 THROUGH 19-7 AS SECTIONS 19-12, 19-13 AND 19-14; REPEALING SECTION 21-3, PERMIT REQUIRED FOR PARADES AND PROCESSIONS IN CHAPTER 21 TRAFFIC AND MOTOR VEHICLES; PROVIDING FOR CONFLICT, FOR SEVERABILITY, AND FOR AN EFFECTIVE DATE.

Mayor Glasser read the Ordinance by title.

Planning and Community Development Director (PCDD) Amanda Askew provided a background and overview of the Ordinance as detailed in the agenda packet.

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CA Durden requested PCDD Askew to present the highlighted additional staff recommendations for the Ordinance (which are attached hereto and made part of this Official Record as **ATTACHMENT C**).

PCDD Askew reported on the highlighted recommendations and requested Commission feedback.

Commissioner Anderson expressed being uncomfortable voting on this Ordinance today without review and inclusion of the additional staff recommendations.

CA Durden advised a motion to defer would be allowed.

MOTION: To defer Ordinance No. 65-20-41 until next meeting, September 26, 2020, when changes are incorporated.

Motion: Cindy Anderson
Second: Brittany Norris

Discussion and questions ensued regarding requested revisions and further recommendations to the proposed Ordinance.

CA Durden spoke regarding case law and the need for language changes to provide clarification.

There was further discussion regarding consideration of resident impact, scenarios possibly affected by the proposed Ordinance; such as paddle outs, and fees being an impediment to free speech.

Mayor Glasser expressed continued concerns in the proposed Ordinance.

Interim Chief Gualillo spoke regarding enforcement mechanisms and procedures.

Commissioner Waters expressed additional concerns regarding the application fees and this Ordinance becoming difficult for citizens to understand. She requested staff to streamline it.

CA Durden advised regarding case law and provided her suggestions regarding picketing.

Interim Chief Gualillo spoke regarding application fees. Commissioner Norris stated the $100 fee is excessive.

The Commission requested the Fee Schedule be reviewed and revised.

CM Corbin requested more time for staff to prepare an updated draft, possibly further out than the next meeting.

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CC Bartle informed the Commission that they may reconsider the initial vote. CA Durden concured and explained the process to reconsider.

Cindy Anderson (Moved By)	***For***
Brittany Norris (Seconded By)	***For***
Ellen Glasser	***For***
Blythe Waters	***For***
Candace Kelly	***For***

Motion passed 5 to 0.

MOTION: To reconsider the vote on Ordinance No. 65-20-41.

Motion: Brittany Norris
Second: Blythe Waters

Ellen Glasser	***For***
Cindy Anderson	***Against***
Blythe Waters (Seconded By)	***For***
Candace Kelly	***For***
Brittany Norris (Moved By)	***For***

Motion passed 4 to 1.

MOTION: To defer Ordinance No. 65-20-41 to the October 12, 2020 regular Commission meeting.

Motion: Brittany Norris
Second: Blythe Waters

Brittany Norris (Moved By)	***For***
Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters (Seconded By)	***For***
Candace Kelly	***For***

Motion passed 5 to 0.

ATTACHMENT C - Additional Staff Recommendations

10 MISCELLANEOUS BUSINESS

10A. Review and Discuss Proposed Small Business Grant Relief Program

CM Corbin provided a brief summary and asked DCM Hogencamp to report on

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preliminary ideas for the program, which are detailed in the agenda packet. CM Corbin requested Commission and community feedback.

Discussion ensued regarding the scoring matrix.

There was ***CONSENSUS*** to move forward.

11 CITY ATTORNEY/CITY CLERK REPORTS AND/OR REQUESTS

CC Bartle congratulated Mayor Glasser for Home Rule Hero and Chief Gualillo for his appointment to Chief of Police.

12 CLOSING COMMENTS BY CITY COMMISSIONERS AND CITY MANAGER

Commissioner Anderson reiterated her request to return to in-person meetings.

Commissioner Norris is in favor of continuing with Zoom meetings. She requested to see the setbacks in Royal Palms come back on the agenda.

Commissioner Waters also requested to see setbacks in the Royal Palms come back on the agenda, stated there are benefits to in-person and Zoom meetings.

Mayor Glasser also requested to see the setbacks in Royal Palms back on the agenda, she agreed there are benefits to in-person and Zoom meetings, but is in favor of returning to in-person meetings. She spoke of her high regard of Commissioner Waters and briefly mentioned John Stinson's Public Comments.

CM Corbin stated he believed the easiest course of action on the Royal Palms setbacks is for each individual property owner, if they chose to relax their setbacks, to replat their lot with the building set back lines reflected and illustrated on the replat. He reported mailers and public outreach will be forthcoming.

CA Durden spoke regarding the process and is in agreement with CM Corbin on his proposed course of action on the topic.

He is in favor of our next meeting being held in-person. Staff continues to monitor COVID case numbers and to work on standards for returning to in-person meetings.

13 ADJOURNMENT

There being no further discussion, Mayor Glasser declared the meeting adjourned at 9:51 p.m.

Attest:

Donna L. Bartle, City Clerk

Ellen Glasser, Mayor

Date Approved

DRAFT

ATTACHMENT A
September 14, 2020 Minutes

Bartle, Donna

From: Terri Ray <terrilray@icloud.com>
Sent: Monday, September 14, 2020 11:01 AM
To: Bartle, Donna
Subject: Read at Commission Meeting

My Comments To Be Read At Commission Meeting

Good evening to you all,

These are truly uncertain times, so my comments are relative to tonight's discussion on 2020-2021 budget process. My comments are:

1) With total COVID impact to our city expected around $1.5Million and uncertain the impact on next year's revenue, I wish you would consider significant cuts in spending rather than raise it a quarter million dollars?

2) Can you tell us why ACTUAL spending from last year is absent from the planning for next year's budget? For most companies to effectively budget, previous year performance is a critical piece. I think that would ring true here too. Especially because last year's revenue was short $785,000 from expected (budgeted) revenue last year AND you are expecting to be raised this year.

3) With License, Permit Fees revenue down $300,000 from budgeted, why wouldn't we lower next year's spending down to match that amount or is there some new revenue windfall stream we are not aware?

4) Lastly, I am not comfortable with the last 2 years losing almost $2 million dollars out of our emergency reserves. With uncertainty of COVID added to all our other known risks, I feel strongly this is in the wrong direction. I hope you would seriously consider adjusting the 2020-2021 budget to a focus of restoring reserves back to the secure levels when you came into office.

Thank you for your time and your service to our city.

Respectfully,

Terri Lynn Ray

1748 Ocean Grove Drive

Atlantic Beach FL 32233

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Fiscal Year 2020-21 Budget
Commission Hearing #1
September 14, 2020

ATLANTIC BEACH
Florida

CITY BUDGET PROCESS UNDER WAY; HEARINGS SET FOR SEPT. 14, SEPT. 28

The City of Atlantic Beach is developing its budget for fiscal year 2020-21, which begins Oct. 1, 2020. Public input to City staff and the City Commission is welcome throughout the process.

Here is the FY 2020-21 budget workshop and public hearing calendar, which is subject to change:

July 23	First City Commission budget workshop; 6 p.m.
July 30	Second City Commission budget workshop; 6 p.m.
Aug. 6	Third City Commission budget workshop (if needed); 6 p.m.
Sept. 14	First of two City Commission public hearings and votes on the budget/millage rate
Sept. 28	Second of two City Commission public hearings and votes on the budget/millage rate

FOR MORE INFORMATION, OR TO PROVIDE INPUT TO CITY STAFF, CALL 247-5804 OR EMAIL INFO@COAB.US.
TO PROVIDE INPUT TO THE CITY COMMISSION, EMAIL ELECTEDOFFICIALS@COAB.US.

Budget Version 4 Highlights

- The proposed budget is balanced, considering projected revenues, expenses and reserves, and maintains the City's property tax rate at 3.2285 mills.
- For the first time in many years, staff is not proposing to rely on the General Fund fund balance to balance the budget.
- The General Fund fund balance of $5,283,312 is 11% greater than the 25-percent City-policy requirement.

Budget Version 4 Highlights

- Improvements have been made to this year's budget document
  - Table of contents with corresponding page numbers
  - Glossary of definitions
  - Department summaries
  - Long-term financial projections
  - Explanations for budget elements
  - Funds transfer summary
  - Capital outlay summary
- These enhancements make the budget more user-friendly than previous versions.

Budget Version 4 Highlights

- The total revenues (on Page 2) are projected to increase by $73,154
- The total expenses (on Page 2) are projected to increase by $1,271,555
- The increase in expenses is largely attributable to backlog of public utilities maintenance projects coming online.
- Without these projects, the budget would reflect an increase of only $51,669. Only $7,725 of that increase would be from the General Fund.
- This budget includes $494,653 projected revenue loss from Utility Franchise Fees and revenues we receive from the State due to COVID-19.

ATTACHMENT B
September 14, 2020 Minutes

Combined Summary of Revenues and Expenditures

Summary of all Funds

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Beginning Fund Balance	49,411,656	51,221,570	53,742,100	52,211,887	(1,530,213)
Revenues					
General Fund	12,425,044	12,670,733	14,402,366	14,683,796	281,430
Special Revenue Funds	1,985,905	1,667,240	1,973,084	2,388,597	415,513
Debt Service Fund			118,458	120,884	2,426
Capital Project Fund	303,348	2,012	1,555,000	1,280,000	(275,000)
Enterprise Funds	12,953,572	13,915,768	16,928,094	16,808,578	(119,516)
Trust and Agency Funds	5,218,923	3,293,657	4,225,948	3,994,249	(231,699)
Total Revenues	33,172,922	31,549,411	39,202,950	39,276,104	73,154
Other Financing Sources					
Total Resources	82,584,577	82,770,980	92,945,050	91,487,992	(1,457,059)
Expenditures					
General Fund	13,252,862	14,047,846	14,822,559	15,109,502	286,943
Special Revenue Funds	1,545,049	1,480,500	2,563,181	2,568,727	5,546
Debt Service Fund		19,850	118,458	120,884	2,426
Capital Project Fund	1,010	4,500	1,755,752	1,446,500	(309,252)
Enterprise Funds	12,240,969	10,807,092	19,154,957	20,499,401	1,344,444
Trust and Agency Funds	3,698,254	2,669,092	2,318,256	2,259,703	(58,553)
DIVISION TOTALS	31,363,007	29,028,880	40,733,163	42,004,718	1,271,555
Other Financing Uses					
Ending Fund Balance	51,221,570	53,742,100	52,211,887	49,483,274	(2,728,613)
Total Expenses and Fund Balance	82,584,577	82,770,980	92,945,050	91,487,992	(1,457,059)
Resource Allocation					
Personnel Services	11,004,954	11,336,170	12,279,242	12,273,407	(5,835)
Operating Expenses	16,363,441	13,118,023	13,765,457	14,985,343	1,219,886
Capital Outlay	(492,554)	1,180,603	8,076,951	7,944,022	(132,929)
Debt Service	2,089,058	2,101,435	2,196,447	2,194,688	(1,759)
Transfers	1,723,245	1,292,648	4,415,066	4,607,257	192,191
Total	31,363,007	29,028,880	40,733,163	42,004,718	1,271,555

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Summary of All Departments

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Combined Summary of Expenses

Expenses:	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Governing Body	43,466	40,194	55,876	51,707	(4,169)
City Administration	2,826,279	2,862,790	3,086,808	3,192,642	105,834
General Government	1,170,889	1,639,344	3,982,946	3,795,047	(187,899)
Planning	363,947	539,400	762,296	714,236	(48,060)
Public Safety	6,402,608	6,746,126	7,028,926	7,248,821	219,895
Cultural Arts & Recreation	461,528	477,386	484,333	545,936	61,603
Public Works	6,491,073	6,362,674	9,973,319	9,754,219	(219,100)
Public Utilities	8,936,670	8,337,729	12,244,572	13,859,490	1,514,919
Building	513,231	550,654	665,699	582,916	(82,783)
Pension	2,314,469	2,669,092	2,318,256	2,259,703	(58,553)
Total Expenses	**29,524,159**	**30,225,390**	**40,603,031**	**42,004,718**	**1,301,688**

ATTACHMENT B
September 14, 2020 Minutes

City of Atlantic Beach

Combined Summary of Revenues and Expenditures

General Fund

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Beginning Fund Balance	7,054,223	7,077,821	5,701,293	5,709,018	7,725
Revenues					
Taxes	5,848,296	6,163,947	7,049,715	7,568,185	518,470
Licenses and Permits	887,742	868,477	903,106	854,039	(49,067)
Intergovernmental Revenues	1,839,579	2,019,814	2,209,867	1,953,188	(256,679)
Charges for Services	2,297,627	2,374,573	2,544,823	2,652,805	107,982
Fines and Forfeitures	111,427	90,781	113,090	54,681	(58,409)
Miscellaneous	109,928	17,895	235,857	214,525	(21,332)
Interfund Transfers	1,330,445	1,135,245	1,345,908	1,386,373	40,465
Total Revenues	12,425,044	12,670,733	14,402,366	14,683,796	281,430
Other Financing Sources					
Total Resources	19,479,267	19,748,554	20,103,659	20,392,814	289,155
Expenditures					
City Administration	2,769,488	2,902,984	3,142,684	3,244,349	101,665
Community Development	154,168	444,701	374,764	339,700	(35,064)
General Government	601,148	723,354	770,410	701,779	(68,631)
Public Safety	5,919,798	6,743,471	7,026,358	7,318,357	291,999
Public Works	1,490,868	2,755,364	3,024,010	2,959,381	(64,629)
Recreaton Programs and Events	1,285,292	477,386	484,333	545,936	61,603
DIVISION TOTALS	12,220,762	14,047,261	14,822,559	15,109,502	286,943
Other Financing Uses					
Ending Fund Balance	7,077,821	5,701,293	5,281,100	5,283,312	2,212
Total Expenses and Fund Balance	19,479,267	19,748,554	20,103,659	20,392,814	289,155
Resource Allocation					
Personnel Services	7,535,383	8,737,252	9,082,972	9,315,682	232,710
Operating Expenses	4,085,372	4,767,386	5,040,990	5,548,798	507,808
Capital Outlay	495,782	542,623	698,597	245,022	(453,575)
Debt Service					
Transfers	104,225				
Total	12,220,762	14,047,261	14,822,559	15,109,502	286,943

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ATLANTIC BEACH
Florida

Public Utilities

Proposed budget increase of $1.5M

- New development requiring improved Fire Flow
- Required Critical Maintenance Activities:
  - Lift Station Repairs
  - Force Main Repairs
- System Improvements:
  - Odor & Corrosion Control
  - Selva Marina Force Main Extension
  - Septic to Sewer - Marsh Oaks
- Donner Road Rebuild:
  - Replace Emergency Outfall Line
  - Replace Donner LS Force Main

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Capital Improvement Outlay

Public Utility Fund				
Water System				
Relace Flow Meeters		60,000		60,000
Replace Ton Scales and load Cells on Set at WTP 1		12,500		12,500
Computer Replacement		1,700		1,700
Dutton Island Rd to Cove 8" Water Main	200,000			200,000
Mayport Rd Corssing @ A1A - 12" Water Main	150,000			150,000
Cavalla Install ILong Side New Service Connections	40,000			40,000
Construct 470 LF of 12" PVC WM Btwn Old Mayport Rd @ Middle School	175,000			175,000
Construct 110 LF of 12" PVC WM From the Cove to 16" WM on Mayport Rd	100,000			100,000
Construct 110 LF of 12" PVC WM From the Mariner's Village to 16" WM on Mayport Rd	100,000			100,000
Construct 2,200 LF of 6" WM in Marsh Oaks Plus Services	200,000			200,000
GPR Uility Locator		35,000		35,000
4" Double Diaphram Pump		10,000		10,000
Truck			50,000	50,000
2 Laptops		3,400		3,400
Sewer Utility				
Replace Two Wetwell Tops with Open Hatches	24,000			24,000
Repl Pucket Creed FM Crossing @ Oak Harbor Baptist	110,000			110,000
Sevla Marina FM Extenstion	170,000			170,000
Septic-to-Sewer in March Oaks	350,000			350,000
Donner Rd Force Main-Replace 8" Effluent FM	187,000			187,000
Buccaneer LS Odor Control	60,000			60,000
Selva Marina LS Ordor Control	40,000			40,000
Computer for LS Technician		1,700		1,700
Upsize Headworks Line to Influent Basin	350,000			350,000
Rebilitation old Aeration Basins/Digester/Clarifiers	300,000			300,000
Outfall D-002 Replace/Repair WWTF to Outfall	350,000			350,000
CL-17 Chlorine Analyzer		10,000		10,000
Spare Chlorine Inductor Pump		9,000		9,000
Hypochlorite Tank		5,000		5,000
RO Sludge Container (2)		12,000		12,000
Wireless Laptop		1,700		1,700
Total Public Utility	**2,906,000**	**162,000**	**50,000**	**3,118,000**

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ATLANTIC BEACH
Florida

Public Works

Parks Projects

- Pavilion at Tideview Preserve
- Pavilion at Howell Park
- Replace Canopy at the end of walkway at Sunset Pier
- Change all Tennis Courts and pickle ball courts lighting to LED at Donner Park
- Lighting at the Rose Park Soccer Field
- Donner Park Improvements

Streets Projects

- Complete three different projects on Seminole and have an 8' bike path from Atlantic Blvd. to the City Hall
- Milling and paving City Streets (approx. $200K to 300K)
- Donner Road Reconstruction Project

Capital Improvement Outlay

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Public Works			
Administration			
Laptops and Other Misc. Remote Location Equipment		5,000	5,000
Large Format Scanner		5,000	5,000
Parks Maintenance			
Wood Chipper		25,000	25,000
Convention Development Tax Fund			
Dune Walkover	135,000		135,000
Half Cent Sales Tax Fund			
Construction for 8' Seminole Road Bikepath	110,000		110,000
Right of Way Parking Pads with Turf Block Pavers	50,000		50,000
UTV for Beach Ranger		24,000	24,000
Pavilion @ Tideview Preserve	15,000		15,000
Pavilion @ Howell Park	18,000		18,000
Canopy @ Tideview Preserve	3,000		3,000
LED Lighting at Rose Park Soccer Field	30,000		30,000
LED Lighting at Donner Tennis Courts	25,000		25,000
LED Lighting at Donner Baseball Courts	25,000		25,000
Road Resurfacing	100,000		100,000
Drainage Ditch Rehab on West Side	40,000		40,000
Walking Track Around Dog Park	90,000		90,000

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Capital Improvement Outlay

	Land, Buildings & Infrastructure	Equipment, Computers & Software	Vehicles	Total
Capital Improvements Fund				
Donner Rd Improvements	1,195,000			1,195,000
Public Works/Public Safety Storage Building	126,500			126,500
Stormwater				
Land - Easements	5,000			5,000
Skid Steer For Multiple Uses		40,000		40,000
Mulcher Attachment for Track Cat Skid Steer		37,500		37,500
Acquatic Gardents Stormater Project	2,378,000			2,378,000
Total Public Works	**4,345,500**	**136,500**	-	**4,482,000**

ATLANTIC BEACH
Florida

General Fund Reserves At-A-Glance

General Fund Operating Budget	$14,864,480	% of General Fund
General Fund Reserves (Restricted)	**$3,716,720**	**25%**
General Fund Reserves (Unrestricted)	**1,566,592**	**11%**
General Fund Reserves TOTAL	**$5,283,312**	**36%**

* Projected balance as of 9-30-21

Available Funding Sources

Fund	Potential Projects	Projected Balance
Tree Protection	Tree planting/preservation	$8,442
Convention Development Tax	Acquisition and development of parks, lifeguard stations and/or athletic fields; tourism promotion	2,758
Local Option Gas Tax		67,622
Better Jacksonville Tax Share	Transportation; environment/quality of life/ targeted economic development/public facilities	1,715,407

ATLANTIC BEACH
Florida

Projected Fund Balances 9-30-21

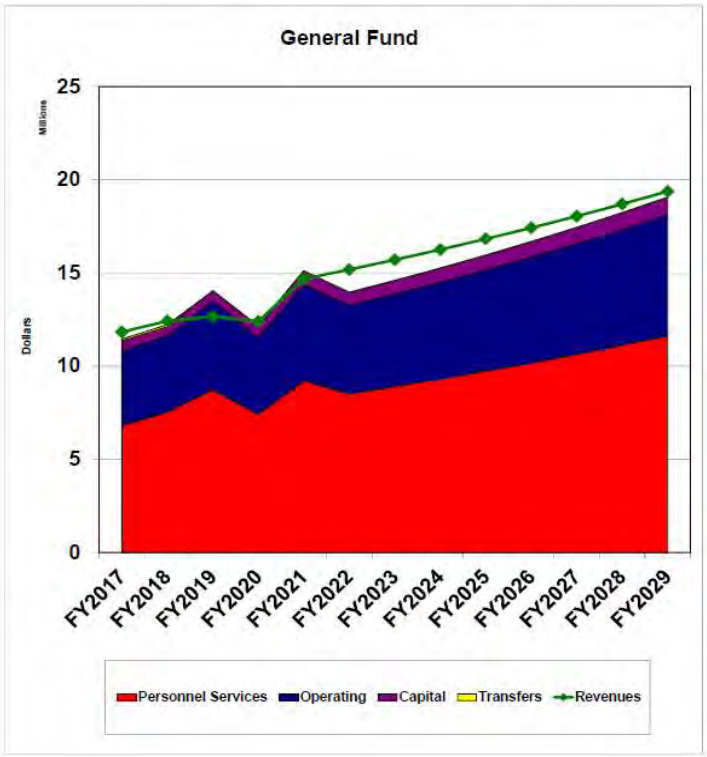
Fund	Potential Projects	*Projected Balance
General Fund Reserves (Restricted)		$3,716,720
General Fund Reserves (Unrestricted)		1,566,592
Public Utilities		5,981,899
Stormwater Reserves	Drainage	957,908
Better Jax	Transportation; quality of life / economic dev. / public facilities	1,715,407
Sanitation		1,533,972
Local Option Gas Tax	Road and drainage systems	67,622
Tree Protection	Tree planting/preservation	8,442
Convention Development Tax	Park acquisition/dev.; lifeguard stations; ballfields; tourism promo	2,758

- Projected balance as of 9-30-21

ATTACHMENT B
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City of Atlantic Beach

Total Revenues and Expenditures



ATLANTIC BEACH
Florida

CITY BUDGET PROCESS UNDER WAY; HEARINGS SET FOR SEPT. 14, SEPT. 28

The City of Atlantic Beach is developing its budget for fiscal year 2020-21, which begins Oct. 1, 2020. Public input to City staff and the City Commission is welcome throughout the process.

Here is the FY 2020-21 budget workshop and public hearing calendar, which is subject to change:

July 23	First City Commission budget workshop; 6 p.m.
July 30	Second City Commission budget workshop; 6 p.m.
Aug. 6	Third City Commission budget workshop (if needed); 6 p.m.
Sept. 14	First of two City Commission public hearings and votes on the budget/millage rate
Sept. 28	Second of two City Commission public hearings and votes on the budget/millage rate

FOR MORE INFORMATION, OR TO PROVIDE INPUT TO CITY STAFF, CALL 247-5804 OR EMAIL INFO@COAB.US.
TO PROVIDE INPUT TO THE CITY COMMISSION, EMAIL ELECTEDOFFICIALS@COAB.US.

9-14-20 Additional Staff Recommendations

ORDINANCE NO. 65-20-41

AN ORDINANCE, AMENDING THE CODE OF ORDINANCES, CHAPTER 19, STREETS, SIDEWALKS AND OTHER PUBLIC PLACES, ARTICLE I. GENERAL PROVISIONS, REPEALING 19-3, AMENDING SECTION 19-4 SPECIAL EVENTS TO INCLUDE PUBLIC ASSEMBLIES, PARADES, AND SPONTANEOUS RESPONSE TO A CURRENT EVENT FOR FIFTY (50) PERSONS FOR MORE; ADDING SECTIONS 19-5 THROUGH 19-11 TO PROVIDE DEFINITIONS, PROCESSES, NOTICES AND REGULATIONS FOR SPONTANEOUS EVENTS, VIOLATIONS, PICKETING AND SEVERABILITY; RENUMBERING SECTIONS 19-5 THROUGH 19-7 AS SECTIONS 19-12, 19-13 AND 19-14; REPEALING SECTION 21-3, PERMIT REQUIRED FOR PARADES AND PROCESSIONS IN CHAPTER 21 TRAFFIC AND MOTOR VEHICLES; PROVIDING FOR CONFLICT, FOR SEVERABILITY, AND FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission desires to amend regulations as part of Chapter 19 of the Code of Ordinances to include parades; and

WHEREAS, the City is always mindful of rights of citizens to assemble and participate in free speech, and intends to ensure that any regulation of the use of public property and streets is tailored to serve a significant governmental interest to balance the same with the peace, tranquility, health, safety and welfare of its citizens, and conservation of City resources; and

WHEREAS, the City Commission of the City of Atlantic Beach desires to add additional safeguards to protect persons, citizens, businesses and organizations when participating in special events, public assemblies, parades and spontaneous responses to a current event without regulating the content of such events; and

WHEREAS, it is believed that closing of City streets or use of City owned properties should be regulated for safety purposes; and

WHEREAS, the City Commission of the City of Atlantic Beach is concerned that without permits and regulations special events, public assemblies, parades or spontaneous responses to current events with fifty (50) or more people will be disruptive to traffic patterns, and put the attendees in conflict with vehicular traffic; and

WHEREAS, the City Commission of the City of Atlantic Beach is concerned that without prior knowledge and permitting procedures, city services including ~~fire,~~ police, transportation, utilities and other public services regularly provided in the City of Atlantic Beach will not be adequate to cover the special events, public assemblies, parades or spontaneous response of fifty (50) or more people; and

WHEREAS, the City Commission of the City of Atlantic Beach desires to only require permits for groups of fifty (50) or more persons for special events, public assemblies, parades, and spontaneous responses to current events; and

WHEREAS, the City desires to regulate these groups at special events, parades and public assemblies to ensure the safety of those people participating in such events as well as non-participants and the City; and

WHEREAS, the City is concerned that the City's narrow streets will pose safety concerns for groups of fifty (50) or more persons, cause disruptions in vehicular, pedestrian and bicyclist traffic patterns, delay emergency response times; and

WHEREAS, the City is concerned about parking impacts from large parades, special events, public assemblies and spontaneous events; and

9-14-20 Additional Staff Recommendations

WHEREAS, the City Commission desires to lessen the impacts from parades, special events, public assemblies and spontaneous events on environmental sensitive areas; and

WHEREAS, the City desires to prohibit the use of dangerous materials during parades, special events, public assemblies and spontaneous events; and

WHEREAS, in light of the adoption of this ordinance the City Commission finds that it is necessary and appropriate to repeal Section 21-3, Permit Required for Parades and Processions in Chapter 21, Traffic and Motor Vehicles; and

WHEREAS, the City Commission considered this Ordinance after proper public notice and comments from staff and the public.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF ATLANTIC BEACH, FLORIDA, THAT:

SECTION 1. Repeal, Amend and Adopt. Article 1 of Chapter 19, Streets, Sidewalks and Other Public Places, of the Code of Ordinances of the City of Atlantic Beach, Sections 19-3 through 19-12 are hereby repealed, amended and adopted to read as follows:

Sec. 19-3.- Repealed and reserved.

Section 19-3 of the Code of Ordinances, Closing of streets for various events, is hereby repealed in its entirety and Section 19-3 is hereby reserved.

Sec. 19-4. - Special Events, Public Assembly, Parades and Spontaneous Responses to Current Events.
All special events, public assemblies, parades, and spontaneous events as defined herein are required to obtain a permit in accordance with sections 19-4 through 19-9. These same sections shall not be applicable to any recurring events which are subject to an annual lease with the City which has been expressly approved by the City Commission. The provisions of Chapter 5 shall govern any special events or public assemblies of less than 50 people proposed at public park and beach locations.

~~which are held on public property must adhere to the following rules and regulations:~~
~~(1) All special events taking place on public property must have a permit from the city manager before any such events take place. The city manager may attach to the permit those requirements he may deem necessary to protect the public and city's interest.~~
~~(2) All parties interested in staging a special event must provide insurance for the event in amounts set by the city manager. The [parties staging such] event may be required to take out additional insurance naming the city as the beneficiary.~~
~~(3) All parties staging an event may be subject to a performance bond set by the city manager to insure [that] the City Ordinance Code and permit requirements are upheld by the event.~~
~~(4) All requirements set by the city manager as part of his written approval of the event must be upheld by the event. Failure to do so may result in a closing of the event by the public safety director or the police chief.~~
~~(5) All special events permitted by the city manager must be sponsored by a nonprofit corporation for a charitable purpose. Any special event to be held by a for-profit corporation must have prior approval by the city commission.~~
~~(6) Before any request for a special event is permitted, those responsible for the event must fill out an application form available through the city recreation department.~~
~~(7) All financial information and records which may be related to the event will be made available to the city finance director for his or her review.~~
~~(8) All parties staging a special event are required to abide by the City Code and the Florida Statutes. Failure to do so will require the event to be cancelled.~~
~~(9) No sales of any kind will be permitted on the ocean beach area.~~

9-14-20 Additional Staff Recommendations

Sec. 19-5. - Definitions.

Notwithstanding the definitions contained in Sec. 19-1, the following words, terms and phrases, when used in Sec. 19-4 through 19-9, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

Appeals official means a special magistrate or person appointed by the city manager.

Parade means an athletic event, march, procession or other similar activity occurring in the street consisting of fifty (50) or more persons, animals, vehicles or things, or any combination thereof, that reasonably anticipated to or disrupts the normal flow of traffic, pedestrians or bicyclists upon any public street. A police-escorted funeral procession previously approved by the chief of police shall not constitute a parade.

Permit official means the city manager or person or persons designated by the city manager as being responsible for issuing and revoking permits. The city manager may designate different persons as the permit official for different categories of permitted events and for different facilities or locations.

Public assembly means:

(1) A gathering of fifty (50) or more persons which may obstruct the normal flow of traffic, pedestrians or bicyclists taking place in a single location; or

(2) A gathering of fifty (50) or more persons at City Hall, a city park or any other city-owned property taking place in a single location.

Sidewalk means that portion of the street right-of-way which is used by pedestrians and may be paved or unpaved.

Special event means a function, gathering or occasion of fifty (50) or more persons, which aims to generate money for a charitable purpose for a community group, individual or not-for-profit entity, which stages the special event. Does not include city-~~sponsored~~ initiated events.

Street means the entire width between property or right-of-way lines of every way or place of whatever nature, when any part thereof is open to the use of the public as a matter of right, for the purposes of vehicular, pedestrian or bicyclist traffic, including without limitation, that portion that is known as the shoulder of the roadway and the curb.

Sec. 19-6. – Special event, public assembly and parade permits processes.

(a) *Permit required.* No special event, public assembly or parade is permitted unless a permit allowing such activity has been obtained and remains valid pursuant to Sections 19-4 through 19-9. In no event will sales of any kind be permitted on the ocean beach area,

(b) *Permit application.* Except as provided for in Sections 19-7 and 19-8 for spontaneous events, an application for a special event, public assembly or parade permit shall be submitted in writing on a form prescribed by the permit official at least ~~30~~ sixty (60) days before the commencement of the event. The application must contain the following:

(1) The name, address and telephone number for the person in charge of the proposed event and the name of the organization with which that person is affiliated or on whose behalf the person is applying (collectively "applicant");

(2) The name, address, and telephone number for an individual who shall be designated as the responsible planner and on-site manager for the event;

(3) The date, time, place, location and/or route of the proposed event, including the location and time that the event will begin to assemble and completely disband, and any requested street closings;

(4) The anticipated number of persons and vehicles, and the basis on which this estimate is made;

9-14-20 Additional Staff Recommendations

(5) A list of the number and type of animals that will be at the event and all necessary health certificates for such animals;

(6) Information regarding planned stops, routes, additional equipment/vehicles used, list of any food and drink to be sold or provided, copies of any applicable licenses required to conduct proposed activities or to use proposed equipment, details of any noise amplification, electrical, structural, port-a-potties, tents, sanitation, lighting, generators, number and location of traffic, bicyclist and pedestrian barricades and other control measures, the number of traffic control, security, clean-up and other support personnel anticipated to be needed and to be supplied by the applicant, site plan to show amenities such as stages, special effects, decorations, signage, and any other particular activities or equipment intended to be used or to occur as part of the parade, special event or public assembly;

(7) Payment of a nonrefundable application fee of $100.00.

(8) The applicant must be 18 years old or older or if the applicant is an organization it must be authorized to conduct business in the State of Florida.

(9) Upon preliminary approval, the applicant must provide a properly executed indemnification agreement, furnish evidence of general liability insurance in the amount of one million ($1,000,000.00) dollars per occurrence with the city named as an additional insured performance bond and pay any requisite fees pursuant to subsection (d) herein.

(c) *Permitting criteria and conditions.* To the extent permitted by law, an application for special events, parades and public assemblies (but not for spontaneous events which are regulated under Sections 19-7 ad 19-8 herein), may be denied or revoked for any of the following reasons:

(1) The application is not fully completed and executed, or the application fee has not been paid;

(2) The applicant has not tendered indemnification agreements, insurance certificates, performance bond, or paid any requisite fees pursuant to subsection (d) herein;

(3) The applicant has previously violated the terms of a special events, public assembly or parade permit issued to or on behalf of the applicant.

(4) The applicant has on prior occasions damaged city property and has not paid in full for such damage;

(5) A fully executed application has been submitted to the city prior to the time the subject application was submitted for the same or over lapping time and location for which a permit has been or will be granted to a prior applicant, authorizing uses or activities which do not reasonably allow for multiple occupancy of the particular location;

(6) The proposed event would conflict with previously planned programs organized or conducted by the city and previously scheduled for the same or overlapping time and place;

(7) The applicant has not complied or cannot comply with applicable licensure requirements, ordinances or regulations concerning the sale or offering for sale of any food, drink, goods or services at the event;

(8) The use or activity intended by the applicant is prohibited by law;

(9) Nothing in this section shall authorize the permit official to deny or revoke a permit based upon political, social, or religious grounds or reasons, or based upon the content of the views expressed.

(d) *Costs and fees.*

(1) The cost of the permit will be the application fee, plus the costs of traffic and parking control and cleanup costs, as estimated by the permit official taking into consideration the following: .

i. the route to be taken and the location of the proposed event;

ii. the date, time of day, and length of time that the event is to take place;

9-14-20 Additional Staff Recommendations

iii. the day of the week proposed;

iv. the duration of the event;

v. the estimated number of people who will attend;

vi. the extent, location and number of the road closures;

vii. the general vehicular, pedestrian and bicyclist traffic conditions in the area requested, both vehicular, bicyclist and pedestrian. Special attention is given to the rerouting of the vehicles, pedestrians or bicyclists normally using the requested area;

viii. the number of marked and unmarked intersections along the route requested and detour route if applicable, together with the traffic control devices present;

ix. the anticipated weather conditions or any declared states of emergency;

x. whether alcohol will be served, live music offered, or retail sales stations provided, and the number and location of alcohol service stands, music stages, and retail stands; and

xi. whether there are any other events or special circumstances within the City which could affect traffic and parking.

(2) In lieu of costs and fees to the applicant, the City may require the applicant to directly provide the required personnel and services to cover the traffic and parking control and clean-up costs.

(3) The permit official may waive such costs and fees upon submittal of reasonable evidence demonstrating an inability by the applicant to pay such costs and fees. In the event the fee estimate is higher than the actual costs incurred by the city, a refund will be issued to the applicant within 30 (thirty) days. The permit fee shall not include the cost of police protection for public safety.

(e) *Time and notice of decision.* Except as provided for in Sections 19-7 and 19-8 for spontaneous events, the permit official shall issue an approval or denial of an application within 14 days of receipt of a complete application or such longer period of time as may be agreed to by the applicant. A notice of denial or revocation must be reviewed by the City Attorney prior to issuance and shall clearly set forth the grounds upon which the permit was denied or revoked and, where feasible, shall contain a proposal for measures by which the applicant may cure any defects in the application or otherwise to procure a permit. Where an application is denied because the proposed event would conflict with another event that has or will be approved, the permit official shall propose an alternative space, if available for the same time, or an alternative time, if available for the same place.

(f) *Appeals.* Except as provided in 19-7 and 19-8 pertaining to spontaneous events, the following provisions apply:

(1) An applicant may appeal any conditions contained in a permit issued by the city or the denial or revocation of an application in writing within ten (10) days after notice of the permit, or the denial/revocation has been received. The appeal must state the reasons the applicant believes the permit condition(s) or the denial or revocation does not comply with sections 19-4 through 19-6. Within seven (7) days of receipt of an appeal, or such longer period of time agreed to by the applicant, the appeals official shall hold a hearing on whether to issue the permit or uphold the condition complained of, or the denial or revocation. The hearing shall be de novo. The applicant and the city shall have the right to present evidence at said hearing. The appeals official may approve, approve with conditions, or deny the application based solely on the criteria set forth in this section. The appeals official shall render a decision on the appeal within seven (7) days after the date of the hearing.

(2) The decision of the appeals official is subject to review in the courts of competent jurisdiction in Duval County.

(g) It shall be unlawful for any person to violate any provision of this Section.

Sec. 19-7. - Notice to hold a spontaneous event in response to current event.

9-14-20 Additional Staff Recommendations

(a) *Notification required.* The organizer of a parade, special event, or public assembly held in response to a current event (hereinafter "spontaneous event") that the organizer knows or should reasonably know that the event will be attended by a group of fifty (50) or more persons, shall submit written notice to the permit official at least 48 hours before the beginning of the spontaneous event. The notice shall include the following information:

(1) The name, address and contact telephone number for the organizer of the spontaneous event;

(2) The name, address and contact telephone number of the person submitting the notice of intent if different from the organizer;

(3) The name of the organization or group sponsoring the spontaneous event, if applicable;

(4) The location and route (if applicable) where the spontaneous event is to take place;

(5) The date and time the spontaneous event will begin and end; and

(6) The anticipated number of participants, and the basis on which this estimate is made.

(b) *Receipt of notification.* Upon notice of intent given in accordance with subsection (a), the permit official shall promptly, but in no event more than 24 hours from submittal of the notice, issue a receipt of notice. The receipt shall contain all information stated in the notice. The organizer shall be responsible for maintaining the receipt, and shall present it when so requested by a law enforcement officer.

(c) It shall be unlawful for any person to violate any provision of this Section.

Sec. 19-8. – Regulations for **spontaneous events in response to a current event.**

(a) Spontaneous events may be conducted on public sidewalks or other city-owned areas normally reserved for pedestrian movement, including easements and rights-of-way, and shall not be conducted on the portion of a street used primarily for vehicular traffic. Spontaneous events may be conducted in city parks during normal park hours.

(b) Spontaneous events shall not block or obstruct pedestrian or vehicular traffic or the free passage of pedestrian or vehicular traffic into any driveway, pedestrian entrance, or other access to buildings, which abut the public sidewalks for periods of time longer than fifteen (15) minutes.

(c) If more than one group submits a notice of intent to hold a spontaneous event to gather at the same time at or near the same location, the permit official may, without regard to the purpose or content of the message, assign each group a location to hold the spontaneous event. Priority of location shall be based upon which group submitted a complete notice of intent first.

(d) Spontaneous events may not take place at a location and timeframe for which the City has received an application for an event prior to submittal of the notice of intent for a spontaneous event.

(e) Spontaneous events shall be subject to all applicable local, state and federal laws including, but not limited to, the following:

(1) The City's noise ordinance;

(2) Obstructing justice;

(3) Weapons; and

(4) Disorderly conduct.

~~(e) Nothing in this section prohibits a law enforcement officer from issuing a command to disperse in accordance with F.S. 870.04 in the event of a riot or disorderly conduct by an assemblage of three or more persons.~~

(f) It shall be unlawful for any person to violate any provision of this Section.

9-14-20 Additional Staff Recommendations

Sec. 19-9. – Special Events, public assembly, parade and spontaneous events – violations.

(a) It shall be unlawful to unreasonably hamper, obstruct, impede, or interfere with an event authorized pursuant to Sections 19-4 through 19-8.

(b) It shall be unlawful for the operator of a motor vehicle to drive between vehicles or persons comprising and participating in an event authorized pursuant to Sections 19-4 through 19-8.

(c) Spectators or persons attending or participating in a special event, public assembly, parade or spontaneous event shall be subject to all applicable local, state and federal laws including but not limited to Chapter 790 in the Florida Statutes.

(d) Nothing in this section prohibits a law enforcement officer from issuing a command to disperse in accordance with F.S. 870.04 in the event of a riot or disorderly conduct by an assemblage of three (3) or more persons.

(e) It shall be unlawful to bring or possess dangerous or hazardous materials including but not limited to weapons, explosives, flammable materials, bricks, rocks, and sharp objects at special events, public assemblies, parades and spontaneous events.

(f) It shall be unlawful for any person to violate any term or condition of a permit issued pursuant to Sections 19-4 through 19-8.

(g) Violations of the provisions of Sections 19-4 through this Section 19-9, shall be punishable as provided for in Section 1-11 of the City's Code of Ordinances.

19-10. – Picketing.

(a) As used in this Section:

1. The terms "picket,"or "picketing" means any assembly of one or more persons, who, through conduct, speech or other form of expression, criticize, protest or complain about any matter in which a particular person, group of persons or type of person is specifically targeted for protest, complaint or criticism, and where such assembly stands, loiters, congregates or mills before or about a dwelling unit in which a person who is a target or subject of such picket resides or is perceived to reside. One or more persons may be considered picketing within the meaning of this Section even if the message being communicated is intended to be heard or seen by persons in addition to the resident or residents inside a dwelling unit.
2. The term "dwelling unit" shall mean a building or portion thereof that is designed for residential occupancy, and shall include single-family homes, zero lot line residences, townhomes or connected homes, and duplexes, and other single and multi-family dwelling units.

(b) It shall be unlawful for any person to picket within a buffer area of fifty (50) feet from the property line of a dwelling unit within the city.

(c) Penalty. It shall be unlawful for any person to violate any provision of this Section and any violation shall be punishable as provided for in Section 1-11 of the City's Code of Ordinances. ~~Any person violating this section shall be issued a citation and fined fifty dollars per violation payable within ten days of issuance of the citation.~~

Sec. 19-11. – Severability.
If a court of competent jurisdiction at any time finds any provision of Sections 19-4 through 19-10 to be unlawful, illegal, or unenforceable, the offending provision shall be deemed severable and removed from the Code and the remaining provisions of the referenced Sections shall remain valid and in full force and effect.

SECTION 2. Renumbering of Sections 19-5 through 19-7 and Reserving Sections 19-15 through 19-19.
Sections 19-5 through 19-7 are hereby renumbered as sections 19-12, 19-13, and 19-14 respectively. Further Sections 19-15 through 19-19 remain reserved.

SECTION 3. Repealing and reserving Section 21-3, Permit Required for Parades and Processions.

9-14-20 Additional Staff Recommendations

Section 21-3 of the Code of Ordinances, Permit Required for Parades and Processions, is hereby repealed in its entirety and Section 21-3 is hereby reserved.

SECTION 4. Conflict. All ordinances, resolutions, official determinations or parts thereof previously adopted or entered by the City or any of its officials and in conflict with this Ordinance are repealed to the extent inconsistent herewith.

SECTION 5. Severability. If a court of competent jurisdiction at any time finds any provision of this Ordinance to be unlawful, illegal, or unenforceable, the offending provision shall be deemed severable and removed from the remaining provisions of this Ordinance which shall remain in full force and effect.

SECTION 6. Effective Date. This Ordinance shall take effect upon final reading and approval.

PASSED by the City Commission on first reading this ___ day of ____, 2020.

PASSED by the City Commission on second and final reading this ___ day of ____, 2020.

CITY OF ATLANTIC BEACH

_____
Ellen Glasser, Mayor

Attest:

_____
Donna L. Bartle, City Clerk

Approved as to form and correctness:

_____
Brenna M. Durden, City Attorney

MINUTES
Regular City Commission Meeting
Monday, August 10, 2020 - 6:30 PM
via Videoconference

INVOCATION AND PLEDGE OF ALLEGIANCE
Invocation lead by Commissioner Anderson.

CALL TO ORDER:
Mayor Glasser called the meeting to order at 6:30 PM. City Clerk Bartle called the roll.

Due to extraordinary circumstances, the meeting will be held via videoconference, pursuant to Governor Desantis's Executive Order Number 20-69 and COAB Emergency Order.

ROLL CALL:

Present:
Ellen Glasser, Mayor - Seat 1
Cindy Anderson, Commissioner - Seat 2 (District 1308)
Blythe Waters, Commissioner - Seat 3 (District 1307)
Candace Kelly, Commissioner - Seat 4 (District 1306)
Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)

Also Present:
Shane Corbin, City Manager (CM)
Brenna Durden, City Attorney (CA)
Donna Bartle, City Clerk (CC)
Kevin Hogencamp, Deputy City Manager (DCM)

1 APPROVAL OF MINUTES

1A. Approve minutes of the Regular Commission Meeting on May 11, 2020.

1B. Approve minutes of the Commission Workshop on May 11, 2020.

Mayor Glasser asked if there were any corrections or changes needed. There were no corrections to the minutes. Mayor Glasser stated the minutes stand as submitted.

2 COURTESY OF FLOOR TO VISITORS

PUBLIC COMMENT
Mayor Glasser explained the process for public comments and opened the Courtesy of the Floor to Visitors. IT Senior Systems Engineer, Bob Cimon, called on each speaker.

Rick Carper requested a list of individual projects with costs be included in the proposed budget for the September 1st Commission meeting. He had additional questions regarding project costs, completion of the Parks Master Plan, and pension funds. He recommended the

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City hire outside assistance for completion of the Parks Master Plan and for evaluation of pension fund contributions. He also spoke regarding Item 4A. Lily Street. He is not in favor of using the City's Ad Valorem funds to remove property from the tax rolls.

Mayor Glasser closed Courtesy of the Floor.

3 CITY MANAGER REPORTS

3A. City Manager's Report

CM Corbin reported on the following:

- Parks Master Plan is on the Environmental Stewardship Committee (ESC) agenda for tomorrow night. He encouraged the Commissioners to participate in the meeting.
- Beginning discussions on Advanced Disposal's contract, whether to extend or go out with a Request for Proposals (RFP). CM Corbin stated information will be forthcoming.
- Work on creating Quasi-Judicial Procedures for the City remains in progress. He requested CA Durden to report.

CA Durden reported that research has been done and procedures are being finalized. The procedures will govern hybrid proceedings that will allow for in- person open chamber attendance as well as virtual participation. She stated that the procedures will include time frames, order of meetings and a required applicant waiver. She stated the procedures will be presented for Commission review as early as the next Commission meeting. She spoke regarding upcoming quasi-judicial proceedings. CM Corbin clarified hybrid as the ability for participation via Zoom or in Chambers.

Per Mayor Glasser's request; CM Corbin provided status of re-opening City Hall and hopes to have the lobby open to the public next week.

CC Bartle provided a correction that the ESC meeting referred to by CM Corbin earlier in his report is scheduled for Wednesday at 6:00 PM, rather than tomorrow.

City Manager's Report cont'd:

- Paid Parking is on track and should be operational next month.
- Commission recommendations are in progress at 18th Street, and will include: bike racks and a painted stripe pedestrian path on the south side, two parking spots split in half and turned into islands on the north side, and providing easy access to trash cans. He stated he hoped the changes will help and welcomed public input.
- Police Security camera update. He requested Interim Chief Gualillo to report.

Interim Police Chief Vic Gualillo reported vendor selection for the camera system are in progress. He stated he hoped the cameras to be in place within 60 to 90 days.

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Discussion and questions ensued regarding 18th Street. CM Corbin reported the changes in progress are within the cost share amount. Commission requested staff to continue to review the handicap spots at 18th and 19th Street. CM Corbin reported they will review and reconfigure if needed.

3B. Accept the 90-Day Calendar (August through October 2020)

Commissioner Kelly spoke regarding the appreciation dinner for our Boards and Committees. She stated it usually happens in October and requested staff to advise on how to make it work during COVID.

There was **CONSENSUS** to accept the 90-Day Calendar.

3C. Budget Update

CM Corbin reported no updates at this time. He informed the Commission that he provided them with the Public Works list of Contractual Services today and welcomed them to reach out to him with any questions or clarifications.

4 REPORTS AND/OR REQUESTS FROM CITY COMMISSIONERS

4A. Lily Street Discussion (Commissioner Waters)
Video Link

Commissioner Waters shared a short video of the Lily Street property, the link and photos are included in the agenda packet. Commissioner Waters provided details regarding the location, accessibility to the parcel for kayaking, and it being of private ownership. She spoke of prior discussion to create a land procurement policy and the option to include this property into the undeveloped holdings that make up our park land on the march side. She suggested Commissioners to visit the property, and stated Mr. Abdullah would happily provide a tour. She requested Commission consideration now that we have a better idea of our revenues.

Discussion and questions ensued regarding the ability to develop or preserve, access, and boundaries. Commissioner Waters requested feedback on whether to proceed.

Commissioner Norris is in favor of moving forward with an appraisal.

CA Durden provided input regarding the process for next steps according to statute.

Further discussion ensued.

Mayor Glasser reported previous asking price was in the $300,000's.

Commissioner Kelly was in favor of an appraisal and more information.

Commissioner Waters was in favor of moving forward.

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Commissioner Norris was in favor of an appraisal and more information.

Commissioner Anderson was not in favor of pursuing further.

Mayor Glasser was in favor of an appraisal and more information.

There was a ***CONSENSUS*** to move forward with the appraisal and more information.

Commissioner Kelly reminded Commission of the opening of schools and commended the work done on the budgets.

Commissioner Norris echoed Mr. Carper's concern with bringing clarity to the projects in the budget.

Commissioner Anderson thanked interim Chief Gualillo for his work on the changes in policies and procedures and mentioned the variances in cell phone expenses among departments. She requested CM Corbin provide her additional information on our cell phone policy, including protocols for security and usage.

Mayor Glasser appreciated CM Corbin providing fluidity in the budget process, expressed concern with school reopening's and thanked those on the front lines. She requested suggestions for helping local businesses struggling through COVID. She sent out best wishes to Officer Tim Stafford, who was injured in the Panera incident.

5 UNFINISHED BUSINESS FROM PREVIOUS MEETINGS

None

6 CONSENT AGENDA

None.

7 COMMITTEE REPORTS

None.

8 ACTION ON RESOLUTIONS

8A. RESOLUTION NO. 20-29
A RESOLUTION OF THE CITY OF ATLANTIC BEACH, ACCEPTING AND ADOPTING THE UPDATED DUVAL COUNTY LOCAL HAZARD MITIGATION STRATEGY DOCUMENT.

Mayor Glasser read the Resolution by title.

CM Corbin requested Interim Chief Gualillo to report.

Interim Chief Gualillo provided an overview as detailed in the agenda packet. He thanked the City of Jacksonville for looking out for the entire county and thanked our city departments. He introduced Noah Ray, Emergency Preparedness Supervisor, with

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the City of Jacksonville Fire and Rescue Department. Mr. Ray explained the purpose and goals, which include identifying hazards to which Duval County is vulnerable, then identifying actions to minimize or avoid the impacts of those hazards. He provided additional overview of updates to the Local Mitigation Strategy (LMS), as detailed in the agenda packet.

Commissioner Norris requested the link with additional information referred to by Mr. Ray.

Commissioner Kelly requested information regarding cybersecurity. IT Senior Systems Engineer, Bob Cimon reported we have a comprehensive plan in place which includes staff training, and incorporation of end point security systems.

MOTION: To adopt Resolution No. 20-29 as read.

Motion: Brittany Norris
Second: Cindy Anderson

Ellen Glasser	***For***
Cindy Anderson (Seconded By)	***For***
Blythe Waters	***For***
Candace Kelly	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

9 ACTION ON ORDINANCES

9A. ORDINANCE NO. 70-20-20, Public Hearing and Final Reading
AN ORDINANCE OF THE CITY OF ATLANTIC BEACH, FLORIDA, AMENDING CHAPTER 20, TAXATION; ARTICLE V, ADDITIONAL HOMESTEAD EXEMPTION; AMENDING SECTION 20-82, ADDITIONAL HOMESTEAD EXEMPTION; INCREASING THE AMOUNT OF THE ADDITIONAL HOMESTEAD EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.

Mayor Glasser read the Ordinance by title.

CM Corbin provided a brief summary of the Ordinance as detailed in the agenda packet.

Mayor Glasser opened the **Public Hearing**.

There were no speakers or comments.

Mayor Glasser closed the **Public Hearing**

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MOTION: To adopt Ordinance No. 70-20-20 as read.

Motion: Brittany Norris
Second: Candace Kelly

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters	***For***
Candace Kelly (Seconded By)	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

10 MISCELLANEOUS BUSINESS
None.

11 CITY ATTORNEY/CITY CLERK REPORTS AND/OR REQUESTS
None.

12 CLOSING COMMENTS BY CITY COMMISSIONERS AND CITY MANAGER
CM Corbin noted his upcoming days off.

13 ADJOURNMENT
There being no further discussion, Mayor Glasser declared the meeting adjourned at 7:55 PM.

Attest:

Donna L. Bartle, City Clerk

Ellen Glasser, Mayor

Date Approved

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MINUTES
Regular City Commission Meeting
Monday, August 24, 2020 - 6:30 PM
via Videoconference

INVOCATION AND PLEDGE OF ALLEGIANCE
Commissioner Norris led the invocation.

CALL TO ORDER:
Mayor Glasser called the meeting to order at 6:34 PM. City Clerk Bartle called the roll.

Pursuant to Governor DeSantis' Executive Order Number 20-69 and COAB Emergency Order, the meeting was held via videoconference.

ROLL CALL:

Present:
Ellen Glasser, Mayor - Seat 1
Cindy Anderson, Commissioner - Seat 2 (District 1308)
Blythe Waters, Commissioner - Seat 3 (District 1307)
Candace Kelly, Commissioner - Seat 4 (District 1306)
Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)

Also Present:
Shane Corbin, City Manager (CM)
Brenna Durden, City Attorney (CA)
Donna Bartle, City Clerk (CC)
Kevin Hogencamp, Deputy City Manager (DCM)

1 APPROVAL OF MINUTES

1A. Approve minutes of the Regular Commission Meeting on May 26, 2020.

Mayor Glasser asked if there were any corrections or changes needed. There were no corrections to the minutes. Mayor Glasser stated the minutes stand as submitted.

2 COURTESY OF FLOOR TO VISITORS

PUBLIC COMMENT
Mayor Glasser explained the process for public comments and opened the Courtesy of the Floor.

Mayor Glasser asked Senior Systems Engineer, Bob Cimon, if there were any speakers who wished to speak. There was one speaker, Rick Carper.

Rick Carper, former Public Works Director and candidate for Mayor, spoke regarding the DRAFT Parks Master Plan. He stated the proposal included an inventory and history of COAB

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parks and suggested to prioritize and provide cost estimates of the proposed projects.

DCM Kevin Hogencamp reported there were no written comments received.

Mayor Glasser closed Courtesy of the Floor.

3 CITY MANAGER REPORTS

3A. City Manager's Report

CM Corbin reported on the following:

- Reported he has received positive feedback regarding changes to 18th, bike racks, trash cans and bike/pedestrian lane.
- Recreation, Police and Human Resource Departments are developing after school programs and events in accordance with CDC guidelines and Florida Department of Health recommendations.
- Development of traffic calming device guidelines/procedures are in progress.
- City Hall has reopened implementing precautions to curtail COVID-19, sneeze guards, facemasks, hand sanitizing stations, masks, and scanner in Building Department for eliminating paper plans.
- Requested the Commission to move up the Parks Plan discussion as several staff and members of the ESC Subcommittee are present; however, Mayor Glasser, requested to keep discussion as scheduled.

3B. Accept the 90-Day Calendar (September through November 2020)

There was ***CONSENSUS*** to accept the 90-Day calendar.

4 REPORTS AND/OR REQUESTS FROM CITY COMMISSIONERS

4A. Women's Equality Day Proclamation (Mayor Glasser)

Mayor Glasser spoke about the Proclamation designating August 26, 2020 as Women's Equality Day in Atlantic Beach in honor of the 19th Amendment granting women the right to vote.

Commissioner Anderson reported a decrease of COVID-19 cases for the past five weeks, and requested to return to in-person Commission meetings for increased citizen participation regarding the proposed budget. She also requested CM Corbin and staff to investigate the Royal Palms setback change.

Mayor Glasser spoke regarding COVID-19, citizen participation with virtual meetings and congratulated Michelle Cook on her victory as the next Sheriff of Clay County. She proposed implementing a grant program for COAB businesses impacted financially by COVID.

CM Corbin reported that staff has prepared a draft proposal regarding small business

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grants for internal review.

Mayor Glasser requested input and discussion ensued.

Commissioner Anderson stated she is not comfortable with the grant idea, due to the difficulty in judging who is or is not most in need. She suggested considering a tax rebate.

Finance Director (FD) Melissa Burns reported that the City does not collect taxes and would have to contact the property appraiser or the tax collector to determine feasibility.

Commissioner Kelly suggested to create a priority criteria rewarding businesses in AB as well as those who also employee citizens of Atlantic Beach.

Commissioner Waters is supportive of the grant proposal.

Commissioner Norris is open to hear about criteria used to determine the awards.

Mayor Glasser suggested inviting the Commissioners to the Business zoom meeting to determine next steps.

5 UNFINISHED BUSINESS FROM PREVIOUS MEETINGS

None.

6 CONSENT AGENDA

6A. Acknowledge receipt of the Monthly Financial Report for July 2020.

6B. Declare the list of property as surplus so that the items on it may be disposed of in the most beneficial way to the City.

MOTION: To accept Consent Agenda

Motion: Blythe Waters
Second: Brittany Norris

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters (Moved By)	***For***
Candace Kelly	***For***
Brittany Norris (Seconded By)	***For***

Motion passed 5 to 0.

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7 COMMITTEE REPORTS

None.

8 ACTION ON RESOLUTIONS

8A. RESOLUTION NO. 20-30

A RESOLUTION OF THE CITY OF ATLANTIC BEACH AWARDING A $42,790 CONTRACT TO ADVANTAGE PLUMBING TO MAKE REPAIRS TO THE POLICE DEPARTMENT DRAIN LINE; AUTHORIZING THE CITY MANAGER TO EXECUTE CONTRACTS AND PURCHASE ORDERS IN ACCORDANCE WITH AND AS NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

Mayor Glasser read the Resolution by title.

Interim Police Chief Gualillo provided a summary of the recommendation as detailed in the staff report included in the agenda packet. All questions were answered.

MOTION:

To adopt Resolution No. 20-30 as read.

Motion: Brittany Norris
Second: Blythe Waters

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters (Seconded By)	***For***
Candace Kelly	***For***
Brittany Norris (Moved By)	***For***

Motion passed 5 to 0.

8B. RESOLUTION NO. 20-31

A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA, AUTHORIZING THE POLICE DEPARTMENT TO PURCHASE TWO POLICE FLEET VEHICLES DURING THE 2019-20 FISCAL YEAR

Mayor Glasser read the Resolution by title.

CM Corbin provided a summary of the Resolution as detailed in the agenda packet. He requested Interim Police Chief Gualillo to report.

Mayor Glasser asked if these two vehicles had been budgeted for purchase next year. Interim Police Chief Gualillo explained that there is surplus salary money left in the

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police budget from FY 2020 to fund the two vehicles. He stated that this would reduce the request for next year's budget by two cars.

MOTION: To adopt Resolution No. 20-31 as read.

Motion: Cindy Anderson
Second: Brittany Norris

Ellen Glasser	***For***
Cindy Anderson (Moved By)	***For***
Blythe Waters	***For***
Candace Kelly	***For***
Brittany Norris (Seconded By)	***For***

Motion passed 5 to 0.

8C. RESOLUTION NO. 20-32
A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA, APPROVING THE PROCEDURES FOR HYBRID COMMUNICATIONS MEDIA TECHNOLOGY (CMT) QUASI-JUDICIAL HEARING PROCEDURES AND ACKNOWLEDGMENT AND WAIVER OF RIGHTS.

Mayor Glasser read the Resolution by title.

CM Corbin provided a summary of the Resolution as detailed in the agenda packet.

PCDD Askew addressed the Commission and spoke regarding the procedures for handling hybrid quasi-judicial hearing procedures as outlined and attached in the agenda packet.

CA Durden reported that the procedures would only be applicable during virtual proceedings.

There was discussion regarding adding language to the Resolution that the procedures will only be used "during declared State of Emergency by the Governor’s office".

CA Durden clarified that this Resolution is limited to this declared state of Executive Order 20-179 and suggested adding the additional language of "as may be extended" into the first "WHEREAS" clause after Executive Order 20-179.

There was further discussion regarding the purpose for the Resolution and the ability for the waiver applicant to defer the September 28, 2020 meeting.

Mayor Glasser does not wish to see deferments continued.

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MOTION: To adopt the Resolution No 20-32 with the provision to add "as may be extended" after Executive Order 20-179 in the first "WHEREAS" clause in the first paragraph.

Motion: Candace Kelly
Second: Blythe Waters

Ellen Glasser	***For***
Cindy Anderson	***For***
Blythe Waters (Seconded By)	***For***
Candace Kelly (Moved By)	***For***
Brittany Norris	***For***

Motion passed 5 to 0.

9 ACTION ON ORDINANCES

None.

10 MISCELLANEOUS BUSINESS

10A.

Draft 2030 Parks Master Plan - Presentation and Discussion

CM Corbin provided a brief background and stated that PCDD Askew will present a review of the draft. He requested Commission to provide input on prioritization of the parks projects and next steps.

PCDD Askew provided an overview of the draft 2030 parks plan, as detailed in the agenda packet.

Public Works (PW) Director Scott Williams stated he prioritized projects based on those with immediate needs, followed by the walking trail around the Dog Park and amenity play area, LED lights added at Donner Park, adding pickle ball courts, reconditioning racquetball courts and installing a gazebo at Howell Park.

Commissioner Norris requested contacting the North Florida Land Trust for clarification regarding Dutton and River Branch Preserve boardwalks agreements.

Mayor Glasser inquired about the unused 2020 budgeted money for the dog park track. PW Director Williams stated that the project did not commence because the project required additional funds; he is requesting more money in next year's budget to complete the project.

Mayor Glasser requested feedback regarding the community garden.

Discussion ensued regarding the quality of the soil, location, collaboration with DIG,

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and access to water.

There was ***CONSENSUS*** to move forward with the community garden.

Commissioner Anderson requested approximate costs on the parks projects in order to adequately prioritize. She requested consistent signage, similar to Johansen Park, in all parks and adding signage in Marvin's Garden, Donner Park's west entrance and all beach accesses. PW Director Williams replied he can get that done throughout the year.

Commissioner Waters requested adding "Leave No Trace" /park rule signs to City of Atlantic Beach parks and beach accesses.

Commissioner Kelly reminded everyone that this is an aspirational ten (10) year park plan.

Commissioner Waters suggested our grant writers to review the list of projects and identify projects that are grant eligible for us in future years. PW Director Williams reported on grants we have right now for Donner Park. She stated she votes for the splash pad.

Mayor Glasser requested to ensure the parks plan includes a section on connectivity. She expressed the need to be careful with filling our parks too full of amenities and not to create a regional go to spot in a residential community.

Commissioner Anderson is in favor of the splash pad and concurred with Mayor Glasser.

Commissioner Waters concurred with Mayor Glasser regarding connectivity.

Mayor Glasser requested staff to provide a way for community input regarding repurposing of the racquetball courts, possibly a survey. PW Director agreed.

PW Director emphasized the high yearly expenses of maintaining a splash pad but is not against it.

CM Corbin and PW Director Williams to provide the Commission with a list of projects and park improvements with approximate costs.

11 CITY ATTORNEY/CITY CLERK REPORTS AND/OR REQUESTS

CC Bartle reported on the following:

- Proposed Resolution to reflect City Clerk's 3% pay increase retroactive 10/1/2019 to be placed on the next agenda for action in addition to requesting payout of personal leave.
- Reported this is qualifying week for candidates running in the Atlantic Beach 2020 elections.
- Questioned when the quasi-judicial waiver request should be scheduled.

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CA Durden reported the Commission can have the appeal on September 28, 2020 at 4:30pm before the Regular Commission Meeting.

12 CLOSING COMMENTS BY CITY COMMISSIONERS AND CITY MANAGER

CM Corbin will advise regarding the time of the waiver hearing.

Mayor Glasser spoke regarding CC Bartle's report. She thanked CC Bartle for all she does for the City.

13 ADJOURNMENT

There being no further discussion, Mayor Glasser declared the meeting adjourned at 8:22 p.m.

Attest:

_____ _____

Donna L. Bartle, City Clerk Ellen Glasser, Mayor

_____

Date Approved

DRAFT

MINUTES
Commission Workshop Meeting
Monday, September 21, 2020 - 5:30 PM
via Videoconference

ATTENDANCE:

Present:
Ellen Glasser, Mayor - Seat 1
Cindy Anderson, Commissioner - Seat 2 (District 1308)
Blythe Waters, Commissioner - Seat 3 (District 1307) – connected at 6:14 p.m.
Candace Kelly, Commissioner - Seat 4 (District 1306)
Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)

Also Present:
Shane Corbin, City Manager (CM)
Brenna Durden, City Attorney (CA)
Donna Bartle, City Clerk (CC)
Kevin Hogencamp, Deputy City Manager (DCM)

CALL TO ORDER
Following the Pledge of Allegiance to the Flag, Mayor Glasser called the meeting to order at 5:30 PM.

Pursuant to Governor DeSantis' Executive Order Number 20-69 and COAB Emergency Order, the meeting was held via videoconference.

1. TOPICS: PRIORITIZATION OF PARKS PROJECTS

A. Public Comment
Mayor Glasser requested IT Senior Systems Engineer Bob Cimon to confirm speakers on the platform who wish to speak. Mr. Cimon reported there were no speakers.

DCM Hogencamp reported there were no written comments received.

Mayor Glasser closed Public Comment.

B. Staff Presentation
COAB Parks Master Plan - Draft

CM Corbin reported the budgeted amount to use towards the projects is $141,000 and is on page 118 of the budget. The line item is titled Parks Master Plan Improvements. He added that the Better Jax Fund can also be used towards park improvements, quality of life improvements, infrastructure work, land purchases, and installation of parks equipment. He reported the Better Jax Fund balance as currently over $1,700,000.

CM Corbin introduced staff on hand for presentations.

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Planning and Community Development Director (PCDD) Amanda Askew reported on goals of the Parks Master Plan.

Public Works (PW) Director Scott Williams requested Commission feedback on priority of projects that are listed in the agenda packet.

(Commissioner Waters connected at 6:14 p.m.)

Cultural Arts and Recreation Director Timmy Johnson emphasized the need for additional parking at Donner Park

Discussion ensued regarding clarification of the budget for the park projects, grants, and park by park priorities.

City Engineer (CE) Steve Swann clarified that we can safely assume the CDBG grant money for Donner Park will be received. CE Swann to call the Neighborhoods Division tomorrow about allowance to use funding for a splash pad instead of the resurfacing, if decided.

C. **Commission Discussion**

There was lengthy discussion regarding prioritization of the recommendations for Aquatic Dog Park and Beach Accesses, page 5 of the agenda packet.

Mayor Glasser emphasized the objective of this meeting is to prioritize the budget for parks improvements. In the interest of time, policy decisions should be made in a different meeting.

There was discussion regarding prioritization of the recommendations for Bull Memorial Park, page 6, and Donner Park, page 7.

PW Director Williams reported on the recommendation of creating additional pickle ball courts at Donner Park and reported residents have requested to please add more pickle ball courts. He reported the cost estimate as $50,000. He also suggested using the grant funds for this project. Commissioner Norris suggested to defer some of the recommendations at this park until there is adequate parking. (CE) Swann reported on costs and grant money for funding of the splash pad and projected costs at $200,000 to $300,000. He also reported he is working on a grant that could cover at least 50% of the splash pad costs.

There was additional discussion regarding the recommendation of the splash pad. Mayor Glasser mentioned reaching out for assistance, and that the Rotary is interested.

Discussion ensued regarding recommendations for Dutton Island Preserve, page 8 of the agenda packet. It was determined that the projects listed are small ticket items and are already in progress. PW Director Williams was commended.

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CPDD Askew to follow up regarding use of Tree Mitigation dollars for planting saltwater tolerant Cypresses at Dutton Island Preserve.

PW Director Williams reported park benches, bike racks, and trash cans, are already covered and will not come out of the $141,000.

CM Corbin requested CE Swann to report on the marsh study. CE Swan stated he has submitted a grant request through FEMA for funding of a marsh study.

Discussion ensued regarding recommendations for Fairway Villas Park and Howell Park. PW Director Williams and Mr. Johnson provided input regarding the recommendation of installing a gazebo. Mayor Glasser expressed the need to receive public input on this before making a decision.

There was discussion regarding ADA parking at our parks.

Commissioner Waters concurred with Mayor Glasser regarding receiving feedback regarding installing a gazebo at Howell Park before a decision.

Commissioner Kelly is in favor of installing a gazebo at Howell Park.

Discussion ensued regarding recommendations for Jack Russell Park, page 7 of the agenda packet. Commissioner Waters requested consideration of a Community Garden at Jack Russell Park.

CM Corbin provided feedback on a Community Garden.

Discussion ensued regarding recommendations for Johansen Park, page 13 of the agenda packet. Commissioner Anderson provided input, and recommended public art.

Discussion ensued regarding recommendations for Jordan Park, page 10 of the agenda packet. The recommendations were to add parking.

Commissioner Kelly requested input from Interim Chief Gualillo regarding parks and crime, specifically Jordan Park and Dutton Island. CM Corbin to follow up with Interim Chief Gualillo.

Mayor Glasser mentioned Safety Town and suggested Jordan Park as a possibility.

Discussion ensured regarding Marvin's Gardens Park and Riverbranch Preserve. Mayor Glasser suggested look into our policy on naming of parks. PW Director Williams spoke regarding kayak signage.

There were no comments regarding Selva Preserve.

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CM Corbin reported on installing bat boxes at Tide Views Preserves. Commissioner Waters stated that bat boxes are best in small groupings and suggested them for the ditch from 17th to 18th Street along Seminole Road. Further discussion ensued regarding other recommendations.

Discussion ensued regarding recommendations for Veterans Park and Waters Park, page 15 of the agenda packet.

Commissioner priorities stated as follows:

Commissioner Anderson - bathroom at Veterans Park, additional parking where needed, art at Johannsen Park.

Commissioner Kelly- parking and bathrooms where needed.

Commissioner Norris - parking at Donner and Jordan Parks, splash pad if grants, ADA paved spot at Howell Park, bathroom at Veterans Park, art and more bridges at Johansen Park, mitigating tree loss, updating the kayak path signage, and a pathway to Tide Views parking lot

Commissioner Waters- parking where needed, pickleball courts, bathroom at Veterans Park, kayak path signage, bike access to Atlantic Blvd, plant trees at Johansen Park, splash pad, and bike park.

Mayor Glasser - parking where needed, pickleball courts, beach access signage, bathroom at Veterans Park, splash pad, bat boxes, and water bottle refill stations in the parks. Her additional recommendations require public input first. She commended staff for their work on the draft, she mentioned connectivity, and ADA access and expressed concerns regarding filling parks too full of amenities.

CM Corbin requested feedback on adding a coquina drive on the north side of Jack Russell Park. Commissioners are amenable to the recommendation.

Commissioner Norris mentioned that Rose Park was not on the list and recommended additional benches near the soccer field. PW Director Williams reported the LED lighting at Rose Park was a placeholder but has been deferred due to Mr. Carper's comments regarding public input being against it. Commission requested to further research before completely scratching the project.

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ADJOURNMENT
Adjourned at 8:04 p.m.

Attest:

Donna L. Bartle, City Clerk

Ellen Glasser, Mayor

Date Approved_____

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CITY OF ATLANTIC BEACH
FINANCIAL REPORT
AS OF OCTOBER 31, 2020
(8% OF YEAR ELAPSED)

Y-T-D Total Citywide Budget

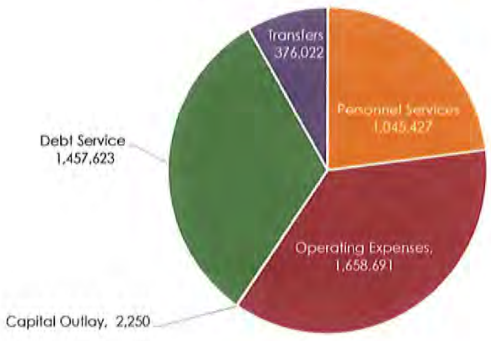
	Budget	Year-to-Date	%
Revenues	$ 39,422,794	$ 2,156,200	5.5%
Use of Fund Balance	$ 2,762,313	$ -	
Expenditures	$ 42,185,107	$ 4,540,013	10.8%
Revenues + Fund Balance - Expenditures	$ -	$ (2,383,813)	

This is the first month of the new fiscal year, and it is typical to have expenditures be more than revenues collected. This is due to the timing of when we start receiving Ad Valorem Taxes which will start next month.

Resource Allocation

	Budget	Year-to-Date	%
Personnel Services	12,257,107	1,045,427	8.5%
Operating Expenses	15,032,033	1,658,691	11.0%
Capital Outlay	8,094,022	2,250	0.0%
Debt Service	2,194,688	1,457,623	66.4%
Transfers	4,607,257	376,022	8.2%

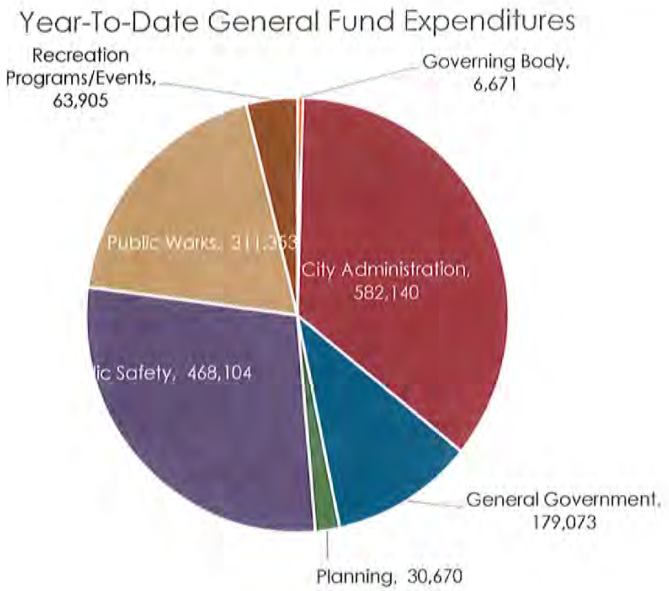
Resources Expended



CITY OF ATLANTIC BEACH
GENERAL FUND

General Fund			
Revenues	**Budget**	**Year-to-Date**	**%**
Taxes	7,568,185	1,980	0.0%
Licenses, Permits, Fees	854,039	61,451	7.2%
Intergovernmental Revenue	2,103,188	37,100	1.8%
Charges for Services	2,649,495	145,433	5.5%
Fines & Forfeitures	54,681	1,150	2.1%
Interest	180,000	-	0.0%
Dispostion of Fixed Assets	25,000	-	0.0%
Miscellaneous	9,525	7,471	78.4%
Interfund Transfers In	212,843	17,737	8.3%
Contributions from Enterprise Funds	1,173,530	97,795	8.3%
Total Revenues	**$ 14,830,486**	**$ 370,118**	**2.5%**

Expenditures	**Budget**	**Year-to-Date**	**%**
Governing Body	51,707	6,671	12.9%
City Administration	3,192,642	582,140	18.2%
General Government	851,779	179,073	21.0%
Planning	339,700	30,670	9.0%
Public Safety	7,318,357	468,104	6.4%
Public Works	2,954,041	311,353	10.5%
Recreation Programs/Events	545,936	63,905	11.7%
Total Expenditures	**$ 15,254,162**	**$ 1,641,915**	**10.8%**



CITY OF ATLANTIC BEACH
SPECIAL AND ENTERPRISE FUNDS
REVENUES AND EXPENDITURES

Special Revenue Funds

	Budget	Year-to-Date	%
Revenues	2,291,597	68,001	3.0%
Transfers In	1,400,884	83,407	6.0%
Total Revenues	**3,692,481**	**151,408**	**4.1%**
Expenditures	2,827,384	109,333	3.9%
Transfers Out	1,398,727	116,561	8.3%
Total Expenditures	**$ 4,226,111**	**$ 225,894**	**5.3%**

Water Fund

Revenues	Budget	Year-to-Date	%
Charges for Services	3,818,197	356,882	9.3%
Miscellaneous	94,915	32,238	34.0%
Transfers In	900,000	75,000	8.3%
Total Revenues	**$ 4,813,112**	**$ 464,120**	**9.6%**
Expenses			
Expenses	3,534,964	192,481	5.4%
Debt Service	553,282	475,655	86.0%
Transfers	345,511	23,793	6.9%
Total Expenses	**$ 4,433,757**	**$ 691,929**	**15.6%**
Water System Dev Fees			
Revenues - Fees & Permits	150,000	2,549	1.7%
Transfers Out	900,000	75,000	8.3%

Stormwater Fund

Revenues	Budget	Year-to-Date	%
Intergovernmental Revenue	1,500,000	-	0.0%
Charges for Services	894,998	77,547	8.7%
Miscellaneous	1,471	-	0.0%
Transfers In	285,000	23,750	8.3%
Total Revenues	**$ 2,681,469**	**$ 101,297**	**3.8%**
Expenses			
Flood Control	3,334,516	77,199	2.3%
Debt Service	223,817	176,672	78.9%
Transfers Out	400,000	33,333	8.3%
Total Expenses	**$ 3,958,333**	**$ 287,204**	**7.3%**

Sanitation Fund

Revenues	Budget	Year-to-Date	%
Fees & Permits	44,504	13,951	31.3%
Charges for Services	1,879,198	168,626	9.0%
Total Revenues	**$ 1,923,702**	**$ 182,576**	**9.5%**
Expenses			
Expenses	1,749,670	31,723	1.8%
Transfers Out	339,584	28,299	8.3%
Total Expenses	**$ 2,089,254**	**$ 60,022**	**2.9%**

Building Code Enforcement

Revenues	Budget	Year-to-Date	%
Fees & Permits	461,350	45,661	9.9%
Miscellaneous	18,166	(204)	-1.1%
Total Revenues	**$ 479,516**	**$ 45,457**	**9.5%**
Expenses			
Protective Inspections	**582,916**	**54,339**	**9.3%**

Sewer Fund

Revenues	Budget	Year-to-Date	%
State Grant	-	-	0.0%
Charges for Services	5,810,729	709,402	12.2%
Miscellaneous	50,050	(8,238)	-16.5%
Transfers In	600,000	50,000	8.3%
Total Revenues	**$ 6,460,779**	**$ 751,163**	**11.6%**
Expenses			
Expenses	6,000,730	317,865	5.3%
Debt Service	1,296,705	706,688	54.5%
Transfers Out	623,435	49,036	7.9%
Total Expenses	**$ 7,920,870**	**$ 1,073,589**	**13.6%**
Sewer System Dev Fees	**Budget**	**Year-to-Date**	**%**
Revenues - Fees & Permits	450,000	2,560	0.6%
Transfers Out	600,000	50,000	8.3%

Police Officers' Pension Trust Fund

Revenues	Budget	Year-to-Date	%
Taxes	136,427	-	0.0%
Miscellaneous	499,156	(143,506)	-28.7%
Contibutions	1,020,027	93,694	9.2%
Total Revenues	**$ 1,655,610**	**$ (49,812)**	**-3.0%**
Expenses			
Administration	82,472	8,891	10.8%
Pension Benefits	777,003	135,211	17.4%
Total Expenses	**$ 859,475**	**$ 144,102**	**16.8%**

General Employees Pension Trust Fund

Revenues	Budget	Year-to-Date	%
Miscellaneous	991,491	(182,223)	-18.4%
Contibutions	1,347,148	316,988	23.5%
Total Revenues	**$ 2,338,639**	**$ 134,765**	**5.8%**
Expenses			
Administration	124,148	15,230	12.3%
Pension Benefits	1,276,081	220,788	17.3%
Total Expenses	**$ 1,400,229**	**$ 236,018**	**16.9%**

CITY COMMISSION MEETING
REPORT

AGENDA ITEM: Resolution No. 20-57

SUBMITTED BY: Donna L. Bartle, City Clerk DLB

DATE SUBMITTED: November 10, 2020

MEETING DATE: November 23, 2020

BACKGROUND: At its June 23 meeting, the Board Member Review Committee (BMRC) reviewed and discussed feedback from board and committee chairs, members, and liaisons about ways to better prepare for serving on boards and committees. In an effort to find solutions for concerns raised, the BMRC offered several recommendations and suggestions, as outlined in the attached meeting minutes. Although some of the potential solutions can be implemented without official action by the City Commission, the recommendation to require mandatory board and committee member training needs Commission approval.

The attached resolution was prepared with input from Commissioner Norris and City Attorney Durden.

BUDGET: There is no budget impact.

RECOMMENDATION: Adopt Resolution No. 20-57.

ATTACHMENTS: Resolution No. 20-57
Minutes of the June 23 BMRC meeting
Feedback from board and committee chairs, members, and liaisons prepared by Commissioner Norris

REVIEWED BY CITY MANAGER: _____

RESOLUTION NO. 20-57

A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA ADOPTING TRAINING REQUIREMENTS FOR MEMBERS OF BOARDS AND COMMITTEES AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, City boards and committees provide grassroots perspectives on community issues, enabling the City Commission to utilize the expertise of citizens with unique qualifications and/or backgrounds. Boards and committees expand the opportunity for citizen input and participation in policy development. The primary responsibility of most boards is to advise and make recommendations to the Mayor and Commission; and

WHEREAS, each board and committee is subject to the provisions of F.S. Ch. 112, F.S. Ch. 119 and F.S. Ch. 286 (the Public Ethics Law, Public Records Law and the Government in the Sunshine Law, respectively), and

WHEREAS, to better ensure the accountability and effectiveness of City boards and committees, City Commission desires that all board and committee members receive training provided by or sponsored by the City, and

NOW, THEREFORE, be it resolved by the City Commission of the City of Atlantic Beach, Florida, as follows:

SECTION 1. The City Commission hereby approves the following requirements:

1) Each newly-appointed board and committee member shall be required to attend initial board training, provided by or sponsored by the City, and upon completion of the training, shall certify completion and acknowledge understanding of the duties and responsibilities of such membership, within 60 days from the date the member's term begins.

2) All members of the city's boards and committees, except those no longer serving after December 31, 2020, shall be required to attend training, provided by or sponsored by the City, and upon completion of the training, shall certify completion and acknowledge understanding of the duties and responsibilities of such membership. Beginning in 2021, all members shall complete training in each odd-numbered year no later than March 1 of the applicable year.

SECTION 2. This Resolution shall take effect upon adoption by the City Commission.

PASSED AND ADOPTED by the Mayor and City Commission of the City of Atlantic Beach, this _____ day of November, 2020.

_____
Ellen Glasser, Mayor

Attest:

_____
Donna L. Bartle, City Clerk

Approved as to form and correctness:

_____
Brenna M. Durden, City Attorney

01388652-1

MINUTES
Board Member Review Committee (BMRC) Meeting
Tuesday, June 23, 2020 - 6:30 PM
via Videoconference

ROLL CALL:

Present: Brittany Norris, Commissioner/Chair
Sally Clemens, Committee Member
Kenneth Reeves, Committee Member (arrived at 6:46 p.m.)
Pamela White, Committee Member

Also Present: Donna Bartle, City Clerk (CC)

CALL TO ORDER
Commissioner Norris called the meeting to order at 6:30 p.m.

1. **APPROVAL OF MINUTES**

   A. **Approve Minutes of the Board Member Review Committee Meeting of May 27, 2020.**

   ***MOTION:* Accept minutes of the May 27, 2020 Board Member Review Committee meeting.**

   Motion: *Sally Clemens*
   Second: *Pamela White*

Brittany Norris	*For*
Sally Clemens (Moved By)	*For*
Pamela White (Seconded By)	*For*

   Motion passed 3 to 0.

2. **PUBLIC COMMENT**
   No one from the public attended or submitted written comments.

3. **MISCELLANEOUS BUSINESS**

   A. **Review and discuss feedback from board and committee chairs, members, and liaisons about ways to better prepare for serving on boards and committees.**

   The Committee discussed the Board and Committee's feedback, which is included in the agenda packet. Commissioner Norris explained her goal to create a collection of resources to provide new members.

Discussion ensued regarding the issues and suggestions and the Committee made the following recommendations. (Kenneth Reeves joined at 6:46 p.m.)

- Have introductions on the agenda every time there is a new member and provide an opportunity to ask questions on scope, attendance, and other requirements.
- Provide a guide with information on quorum, Robert's Rules of Order, Sunshine Laws, who to contact, and Ex Parte Communications.
- Recommend to the Commission that training would be mandatory for new members.
- Have board/committee liaisons meet with new members before their first meeting.
- Have a list of required questions for potential member interviews.
- Encourage members to express concerns to their staff and Commission liaisons.

Commissioner Norris asked the Committee to research resources for addressing the issues and to submit them to City Clerk Bartle.

- Explain where/how to find meetings/videos on the City's website.
- Provide a list of the considerations used when making recommendations to appoint new members, i.e. availability, taking initiatives such as attending or viewing meetings.

Sally Clemens asked what this Committee could do better and Commissioner Norris reported the following suggestions:

- Provide better communication, i.e. keeping applicants updated.
- Guide chairs to introduce new members.
- Clarify member term limits.

Commissioner Norris reiterated her request for the Committee members to submit resources to City Clerk Bartle.

There was discussion on whether all board/committee members would need mandatory training or just new ones. Because of the feedback received, they believed training should be held annually and be mandatory for all board members the initial year, and then thereafter be mandatory for only new members. Mr. Reeves spoke about the importance of enforcement. Commissioner Norris suggested that new members not be able to serve until they have completed the training. Ms. White questioned whether the City would offer more than one session. Discussion ensued about providing video training resources, in addition to in-person, and have a way to certify completion of the training.

MOTION: Recommend the Commission require mandatory training in early December for all members for the first year, then only new members thereafter. If they cannot attend, must certify that they watched the video.

Motion: Sally Clemens
Second: Pamela White

Brittany Norris	***For***
Sally Clemens (Moved By)	***For***
Kenneth Reeves	***For***
Pamela White (Seconded By)	***For***

Motion passed 4 to 0.

There was discussion regarding how the recommendation be placed on the Commission agenda. Commissioner Norris requested to place it on the agenda as an Ordinance.

B. Schedule Future Meetings

Commissioner Norris asked each Committee members to gather resources based on the recommendations discussed today and forward the information to CC Bartle. Commissioner Norris asked CC Bartle to provide a list of the Board/Committee vacancies.

Discussion ensued regarding interview dates. July 28, August 25, and September 29, 2020 were decided as tentative meeting dates.

ADJOURNMENT
The meeting ended at 7:26 p.m.

Attest:

Donna S Bartle
Donna L. Bartle, City Clerk

Brittany Norris, Commissioner/Chair

Date Approved: September 22, 2020

NAME	BOARD	FEEDBACK
Amy Palmer	ESC	I think C2:C11a comprehensive document would be very helpful and would supplement and serve as a review for the Sunshine workshop that is provided for committee members. The class is very good and I do think it's important for all new members to attend that class as soon as possible upon appointment. All of the topics you mentioned are good ones: what constitutes quorum, Robert's Rules, ethics considerations, roles of staff liaison vs. committee members, and especially everything to do with Sunshine -- public meetings and public records. The main questions that seem to come up have to do with communications. Yes, the ones you mentioned, plus really everything to do with communicating is the trickiest and about which I've heard the most questions. What's ok to talk about outside of a noticed meeting, email, social media, one-way vs. two-way communication, board member to staff member, etc. Any questions have been answered when we ask, but just to your point about training new members, this is an area that perhaps could use the most focus.
Linda Chipperfield	ESC	1. What's the most common question or concern expressed by new members? -- Questions come up about the scope of the ESC responsibilities, and also what and how we can discuss things under the Sunshine laws. -- Concerns are sometimes expressed about how much time will be expected of us 2. Is there something (rules, quorum, processes) that members are regularly unaware of? Sunshine laws as mentioned above, and the general process of commission and public review/approval of activities. 3. What do you wish someone would have told you at the beginning of your first term? -- As a new committee and the scope and responsibilities are still being defined--be prepared for mission-drift. -- If you have an idea for an activity or improvement, don't wait for someone else to pick it up. Do what you can to move it forward and get on the agenda to report your progress. --Things can/will take a long time to get accomplished. Be patient. 4. Is there a process or area that you're generally not sure of and would appreciate more training on? Rather than being told what the Sunshine laws say NOT to do, I'd like to know more about what is ALLOWED in order to keep things moving. Often discussion by the whole committee raises more questions than answers and stalls things, while a smaller group can act more quickly. The LEED subcommittee is a good example of that.

NAME	BOARD	FEEDBACK
Kirk Hansen	CDB	Thank you all for your work and time serving as chairs of our boards and committees! I'm reaching out as Chair of the Board Member Review Committee. Our success as a board hinges on identifying, interviewing, and preparing new members for most of y'all, pension boards being the exception. In focusing on the latter, I find a good number of new members aren't aware of sunshine requirements, Robert's Rules, who to contact, etc. I'm considering it a part of the BMRC's purview to create a document that can be printed ad hoc and provided to new members. I want to be sure we're addressing actual problems or issues. If you would take a few moments and let me know your thoughts, I'd be very appreciative. Consider the following questions as prompts: * What's the most common question or concern from new members? I can't categorize common questions or concerns from new members. I don't know the new members well and have not met with them outside of CDB meetings. * Is there a recurring issue you encounter as a chair? I don't detect any recurring issues. * Is there something (rules, quorum, processes) that members are regularly unaware of? There are none that I have observed. * If you had the bandwidth to meet individually with new members, what would you say or advise? I would ensure that they understood sunshine laws and that they should avoid any ex parte communication with applicants and not to make judgments until you have heard all presentations. * What do you wish someone would have told you at the beginning of your first term? The need to avoid ex parte communications. * Is there a process or area that you're generally not sure of and would appreciate more training on? No.
Timmy Johnson	Staff / CARAC	I see this similar to that of a job interview.....some preparation is required. I recommend the applicant attend a meeting, speak with the Board/Committee Liaison, know the meeting dates and time of meeting, and some of the ongoing business prior to the interview. Most common question or concern from new members? Wasn't aware they had to attend and volunteer at events. A volunteer group would resolve this concern. Is there a recurring issue to encounter in managing boards? Challenging to plan and adhere to the sunshine requirements. Again, a volunteer group would resolve this issue. Is there something (rules, quorum, processes) that members are regularly unaware of? Most members are unaware of the Sunshine Law violation penalties (fine), Public Records Law and penalties, and that the committee is a working group If you had the bandwidth to meet individually with new members, what would you say or advise? I would go over the committee's responsibilities, and advise them of the need to attend meetings and volunteer at events. Thanks Timmy Johnson

NAME	BOARD	FEEDBACK
Amanda Askew	Staff / ESC, CDB	1. Most common question I get – When dose the meeting takes place and how long are the meetings? Recommend sending new board members a list of meeting dates. Second most common question I get ---- What is my role and what am I supposed to do and how do I do it? 2. Recurring issue – depends on the board. CDB – very little problems this board runs very smoothly. ESC is very ambitious (good thing) but they run out of meeting time and sometimes have a problem coming to a consensus as a group. 3. CDB – no problems with rules (again, very seasoned members). ESC has a hard time with Sunshine (talking to one another about on-going topics and future topics) and talking about items that are not on the agenda. 4. I try to meet with new members prior to their first meeting. Sometimes I can and sometimes we can't get our schedules to match.
Daniele Giovannucci	ESC	1. What's the most common question or concern expressed by new members? a. What exactly does the Committee cover? b. Protocols for meetings and communications (Robert's Rules, Sunshine etc.). c. What subcommittees exist (and their purview). 2. Is there something (rules, quorum, processes) that members are regularly unaware of? a. Item 1b above 3. What do you wish someone would have told you at the beginning of your first term? a. Mission. Expectations. Annual Plan. In other words, what are the important things we do and what would success look like. 4. Is there a process or area that you're generally not sure of and would appreciate more training on? a. I am pretty sure of it but most of the Committee does not follow Rules of Order, leading to many interesting but sometimes unnecessary discussion or stories. As you might surmise, I tend to prefer getting things done and having a structured process that allows everyone a voice as opposed to a soapbox

NAME	BOARD	FEEDBACK
Mark Gabrynowicz	ESC	Thank you for engaging in this important endeavor. While the initial indoctrination to committee work is important to get new members off on the right foot, it is equally important to periodically take the pulse of actual committee work to assess if standard procedures and required rules are followed. Well intending new members armed with knowledge of Robert's Rules, etc., may nonetheless succumb to bad habits if the actual committee processes are not in line with standard expectations. This is certainly beyond the intent of your new member indoctrination, but perhaps this assessment process can translated to a future Continuous Improvement objective. As all committee meetings are recorded, it would not be a difficult task to develop an assessment metric with appropriate feedback to the committee on how well they are conducting their meetings. Adherence to the Sunshine Laws is more difficult to assess given the typical nature of the violations - ex parte communication among those with decision maker authority. Perhaps a periodic refresher agenda item at a regular meeting for all would be beneficial and would also provide a forum for any member to resolve any uncertainties. Having said all of that being an ESC member for less than a year, at the start of my term I did follow the recorded presentation given by Candace and Kevin as I was unable to attend in person. I did in a past life work for NATO so I was familiar with committee and meeting procedures. I thought the recorded presentation met my needs especially related to Florida Sunshine. I joined the same time as another ESC member and since then as we were both committee rookies I have no experience with newly joining members. Hope this is helpful. Mark
An Oskarsson	CARAC	Sorry that this is late, but I don't have much feedback. The orientation with the slide show was very helpful, but quite long - I think that the first meeting for new committee members took almost 2 hours! If there could be be a document that people could review before that first meeting, it could help shorten the meeting and let them come up with questions beforehand. I would have liked to know the dates of the committee meetings and community events as soon as possible, instead of just before the first committee meeting. I would have like to know more about the budget and procurement process and finances of the particular committee. So for CARAC, the rules and processes for the budgets for events, grants, etc. An Oskarsson

NAME	BOARD	FEEDBACK
Linda Lanier	CDB	Hi Brittany, Sorry for the slow to response to this. I appreciate your desire for input. Overall, my sense is that most people who serve on the CDB or other city committees that I've attended have little experience with Roberts Rule and making motions. But my experience on a few nonprofit boards has shown me that members don't really have to be experts in RR, they just need to know a few processes that are used frequently. I'm currently on the Atlantic Beach Country Club board and it was the same situation, so I cobbled together the attached summary of some frequently used actions. Members keep this document at their places during our meetings and use it for a reference. That seems to help. Also, in terms of the CDB, I think our new members could use an in depth orientation to land use and codes. Personally, all I got was a 2 inch thick book of technical stuff that I had no idea about! It took me at least a year to figure out what was going on during a meeting and I still think I ask some pretty naïve questions. I think a drive around with Planning and Development staff would also be helpful to review some past variance and land use decisions, get clarity on our different zoning areas and look at some properties with common issues like set backs or drainage. I hope this gives you some ideas that are helpful. As ever, if there is something I can do, please let me know. I appreciate your service and have enjoyed watching you flourish in your leadership position! Thanks for all you do. Linda
Paula O'Bannon	CARAC	Hi Brittany, this is my answer to the 1st Q New member concerns: applicants need to be aware of what amount of "commitment" is needed to be an "active member" of the committee. (ie) during my interview I Was told we should attend all meetings and the listed events in the Atlantic Beach brochure for the year, but-I did not know we worked on the yearly grant applications! that is a big job! This should be addressed when choosing people, it is very time consuming and takes extra meetings during that time. Applicants need to know the expected work they will be doing, so they will not be surprised and they need training on how to do The Grant grading system. I would have liked a list of expected duties given to me when I picked up my application to become a prospective member Therefore I would have known therefore I would have known all/everything of what they are expecting me to be a part of... Before the interview process with the board that picks them. That way they are aware of the direction where some of the review boards questions. Will send 2 question to answer next☺

NAME	BOARD	FEEDBACK
Paula O'Bannon (Continued)	CARAC	Question 2: Are their rules, processes, quorum that members are not regularly aware of? Yes, all three of those areas need to be addressed, some members don't even know what is a quorum! Now, I shall give you my own personal account. I became a member almost 2 years ago and my membership is up at the end of the year. When I came to the committee a man named, Grant, was The chairperson, I "received no training" or help whatsoever in learning what was going on in the meeting. Grant, the chairperson, did follow Roberts Rules of Order so I knew the procedure of the meetings....but I felt like my opinion was not important and any ideas I was introducing were of no importance either, I couldn't get anything on the agenda and when I did it was an answer (from Grant) to write up the proposal of my event and get all the details and the cost and you know everything and then perhaps they would discuss it, I never continued with any of my ideas because of the dismissive attitude of the committee at that time. also, the chair person would not recognize me to talk in the meetings but everyone else would be recognized, maybe I would get to say something but it would always be after everyone else. He did not use the proper procedure of going down the line and let everyone have a say on an issue, I found this behavior demeaning . If you don't believe me watch old tapes. Now the committee has changed, I am now one of the oldest members on the committee and as new members have come on they are unaware of what's going on 🎯 like deer in front of headlights) they ask a lot of questions about proper procedure, etc. no real direction is given to them, after a year they get it because they've seen all that accomplished. A new chair person, Easton, does not follow Roberts rules of order when conducting a meeting and it's very frustrating to me that there's no order! I am now the cochair with him for this year and I will be conducting the next meeting by zoom on June 9 at 4 o'clock (maybe) I hope I do a good job. I believe Everyone needs a copy of Roberts rules when they become a member! So that they know how a meeting is conducted and can learn the language of how to make a motion by stating their sentences correctly! it is sad☹ Ihang my head sometimes, because they don't want to learn!! Donna Bartle, I gave her my copy of Roberts Rules, so she could make a copy and then give copies to all committee members so they know how to conduct Themselves in a meeting, how to talk correctly...
Paula O'Bannon (Continued)	CARAC	I think each member, when they get excepted, should get a copy of Roberts rules from Donna in their welcome to the committee packet. Which should include a list of their obligations, events, Names and contacts of each one of the other members there's a lot of stuff I could've used.etc. I never got a welcome packet☹!!! Also, when a new member joins I think they should just not show up at the next meeting and nobody has ever met them. I think the chair person should meet with them before their first meeting with the group and tell them what to expect they need a personal welcome so it's not so awkward! and they feel included!! I certainly felt excluded for a long time😊 question 3 I will send next.

NAME	BOARD	FEEDBACK
Paula O'Bannon (Continued)	CARAC	Hello I hope you got my other two answers to your first two questions to answer the question what do you wish someone would have told me at the beginning of my first meeting… I think I pretty much covered this answer in the last question. I would have liked a welcome packet with the names and numbers and information of people on the committee as well as Timmy Johnson's and the secretary's numbers, A brochure showing the events for the year that we are sponsoring, a copy of Roberts rules, a copy of the sunshine standards, hey copy of our scheduled dates to meet throughout the year. These things I would get when I asked for them or piecemeal here in there there was no "welcome packet" and I think there needs to be one for every committee. I wish someone would have explain to me the expectations of how the meeting was going to proceed and how I needed to go about getting anything I wanted presented on the agenda. This was never explained to me and I would have appreciated it immensely. The last question you asked is there a process or area that I am generally not sure of and would appreciate more training on. I am sure we all need more training on how to grade and decide which organizations gets are cultural art and recreation grants. Also we are now told to look into a Lighting sculpture design and bike rack on Mayport Road and that the city has money to spend they haven't spent and now we need to help them... this is all out of the blue And needs to be planned better so the money can be used wisely not saying this 7000 something isn't wise but the money that's left is a lot and has anyone really thought about it in depth where we're going and vision? and needs to be planned better so the money can be used wisely not saying this 7000 something isn't wise but the money that's left is a lot and has anyone really thought about it in depth where we're going and vision? I have plans I've been trying to get through for three years, yet no one wants to listen. We need to know this in advance! the amount! and be able to make suggestions not just have people come to us. I know I'm not explaining this well I would be glad to talk to you about this issue more in depth. I hope my comments helped helped you to write your report. Timmy Johnson has been a good director, Of course we don't always agree on how things should be accomplished or approached but we work things out. Compromise it's good

NAME	BOARD	FEEDBACK
Jennifer Lagner	CDB	Hi Brittany, Thank you for stepping in to be the chair of the BMRC; it is so important and a lot of work so your efforts, inclusive of the other things you so, are appreciated. Thank you for giving me the opportunity to share some feedback. I recently went through the process so I can only speak to my personal experience which may have been quite different than others. To answer your questions: 1. most common question or concern by new member: making sure I had all the documents needed to review and understand before before being asked to make a decision on what could impact someone's life. I am big on research and finding things on my own but I found there was not a "welcome to the board, be sure to read xxx and if you have questions, please contact xxx" 2. something regularly unaware of? nothing really - Amanda does a great job with Brian on complete and timely agenda packets 3. What do I wish someone had told me at beginning of first term? better orientation and expectations. I felt the board training could have been more buttoned up with a more consistent power point and more detail. The presenters work excessive hours and adding that to their long day is tough. 4. process not sure of or more training? general overview of how meetings run. I am fortunate that our chair runs things well but an overall "this is what to expect for a meeting to run" could be helpful. While attending meetings before being on the board is a must, it is a different feeling being in the audience vs on the dais
		Some unsolicited feedback overall: 1. the time when board application was submitted and interview was lengthy (understandable) but there was no communication as to when to expect interviews so maybe a tighter and consistent schedule could help. 2. First meeting I was not introduced as a new board member and I honestly felt slighted. I had to introduce myself to the other board members and it was awkward. Also, I felt the need to say "this is my first meeting" because people in the audience have no clue who is in what part of their term. All members very friendly, I know that when I ran boards I took the time as chair to introduce and welcome new members. 3. We need more people who care and step up to volunteer and the board process and what the boards do is elusive. Maybe an open house 2x per year when board members can meet residents and share what they do or a town hall. 4. Term lengths: the loophole of exhausting 3 terms, sitting out 1 year then starting over needs to be closed. Consistency in boards and leadership is important, but someone being on a board for an excessive amount of time could lead to a poor perception as to board objectivity. I am excited to be on the CDB and have a great admiration for all who chose to serve our residents; let me know how else I can help. Jenn Lagner
Sylvia Simmons	CDB	I think all new members should meet with appropriate staff and go over the codes relative to the decisions the board will be ask to make. For the CDB I would also include a discussion of the charter requirements for making decisions.

NAME	BOARD	FEEDBACK
James Moyer	CDB	Brittany, I apologize for not responding but I assumed you had reviewed my application for the CDB position. I have a 10 plus year experience as a commissioner in the Village of Deerfield which I moved from and held two positions Appearance Review Commission and Plan Commissioner. The village has a population of approximately 19000 residents and home to many large corporations such as Walgreens, Discover Card , Jim Beam and Baxter International. I'm very familiar with city government and protocol. But I'm always ready to learn more and give some of my experiences to help advance AB. I would love to meet you sometime and just compare notes on some issues. Thanks for all you do, Jim
Brian Major	CDB	I'm curious about the role of the chair and the order of a meeting. I noticed one other member allowing or disallowing comment from the public. I think this is the role of the chair.

STAFF REPORT
City of Atlantic Beach
Commission Meeting

AGENDA ITEM: **ORDINANCE NO. 20-20-159**

SUBMITTED BY: Melissa Burns, Director of Finance MB

TODAY'S DATE: November 9, 2020

MEETING DATE: November 23, 2020

BACKGROUND: This ordinance is to amend the fiscal year 2019/2020 budget. Local Governments have up to 60 days after the end of a fiscal year to amend the recently ended fiscal year's budget.

At the end of Fiscal Year 2020, there were a few revenues which needed to have their estimates adjusted and a couple that were not put into the budget and need to be recognized in the General Fund and the Sanitation Fund. Only a few expenditures in the General, Sanitation and General Employees' Pension Funds needed to be adjusted.

The General and Sanitation Funds' revenue adjustments exceed the expenditures therefore the excess is added to the fund balances.

BUDGET: End of the year budget amendments are as follows:
$221,529 increase in General Fund Revenues
$201,702 increase in General Fund Expenditures
$78,224 increase in Sanitation Fund Revenues
$34,708 increase in Sanitation Fund Expenditures
$25,937 increase in General Employees' Pension Fund Expenditures

RECOMMENDATION: Pass Ordinance 20-20-159 on second and final reading

ATTACHMENT: Ordinance 20-20-159

REVIEWED BY CITY MANAGER: _____

ORDINANCE NO. 20-20-159

AN ORDINANCE AMENDING THE OPERATING BUDGET FOR THE CITY OF ATLANTIC BEACH, FLORIDA FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Charter of the City of Atlantic Beach requires that the City Commission approve all budgetary increases and transfers at the fund level, and

WHEREAS, the nature of budgetary systems and those day-to-day decisions affecting such budgetary systems require adjustments from time-to-time, and

WHEREAS, the City is amending the operating budget to recognize additional revenues in the General Fund totaling $221,529 and in the Sanitation Fund totaling $78,224; and

WHEREAS, the City is amending the operating budget to add expenses totaling $121,702 for the General Fund, $34,708 for the Sanitation Fund, and $25,937 for the General Employees' Pension Fund.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION ON BEHALF OF THE PEOPLE OF THE CITY OF ATLANTIC BEACH, FLORIDA that:

SECTION 1. The Fiscal Year 2019/2020 Operating Budget is hereby amended as follows:

GENERAL FUND

Revenues:	
Local Business Tax/County/Allocation	$ 21,297
Internal Service Charge-Fleet & Equipment Maintenance	30,074
Internal Service Charge-Facility Maintenance	58,050
Interest Earnings Allocation	112,108
Total Revenues:	$221,529
Expenditures:	
Administration:	
Human Resources:	
Salary	$ 2,018
Salary-Special Pay	2,092
City Contribution-401 General	298
Communications	344
Books, Subscriptions, Membership	118

Expenditures Continued:	
Public Safety	
Patrol	
Salary	227,675
Fire	
Other Contractual Services/COJ	(80,000)
Public Works	
Landscape Improvements	
Salary	33,101
Overtime	518
Special Pay	863
FICA Taxes	295
Health Insurance	12,611
Life Insurance	88
Workers' Compensation Insurance	1,681
Total Expenditures	$ 201,702
Fund Balance	**$ 19,827**

SANITATION FUND

Revenues:	
Garbage Service	$ 69,301
Interest Earnings Allocation	8,923
Total Revenues:	$ 78,224
Expenditures:	
Internal Service Charges – City Manager	$ 8,000
Internal Service Charges – Finance	22,000
Internal Service Charges – Public Works	4,708
Total Expenditures	$ 34,708
Fund Balance	**$ 43,516**

GENERAL EMPLOYEES' PENSION FUND

Expenditures:	
Pension Benefits	
Service Retired Pay	$ 25,937
Total Expenditures:	**$ 25,937**
Fund Balance	**$(25,937)**

SECTION 2. This ordinance shall take effect immediately upon adoption.

PASSED by the City Commission on first reading this 9th day of November 2020.
PASSED by the City Commission on second and final reading this 23rd day of November 2020.

_____
Ellen Glasser, Mayor

Attest:

_____
Donna L. Bartle, City Clerk

Approved as to form and correctness:

_____
Brenna M. Durden, City Attorney

STAFF REPORT
City of Atlantic Beach
Commission Meeting

AGENDA ITEM: **FISCAL YEAR 2019 AUDIT REPORT**

SUBMITTED BY: Melissa Burns, Director of Finance

TODAY'S DATE: November 17, 2020

MEETING DATE: November 23, 2020

BACKGROUND: The audit for period ending September 30, 2019 has been completed. The auditors have issued an unmodified opinion of the financial statements which is the best opinion to have.

In the Fiscal Year 2018 Audit there were a total of six findings or comments; as of the Fiscal Year 2019 Audit four of those previous findings have been corrected and cleared. The remaining two will be cleared for the Fiscal Year 2020 audit. There were no additional findings or comments in the Fiscal Year 2019 audit.

The auditors from the City's auditing firm Purvis Gray and Company will be in attendance to present the audit report to the Commission, and will provide the final report at that time.

BUDGET: No impact

RECOMMENDATION: Discuss Fiscal Year 2019 Audit with auditing firm and accept report

ATTACHMENT(S): 1) Final Draft of Fiscal Year 2019 Audit Report
2) Required Communication letter

REVIEWED BY CITY MANAGER: 

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

CITY OF ATLANTIC BEACH, FLORIDA

SEPTEMBER 30, 2019

DRAFT

CITY OF ATLANTIC BEACH, FLORIDA
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SEPTEMBER 30, 2019

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CITY OF ATLANTIC BEACH, FLORIDA
FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
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INDEPENDENT AUDITOR'S REPORT

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Atlantic Beach, Florida, (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

DRAFT

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

INDEPENDENT AUDITOR'S REPORT

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

Opinions

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

Emphasis of Matter

COVID-19 Outbreak

We draw attention to Note 15 to the financial statements, which describes the uncertainty related to the COVID-19 pandemic and impact on the City.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required information on pages 4-11 and 60–70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information on pages 71–77 and the other statistical information section on page 78 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 79 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

DRAFT

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

INDEPENDENT AUDITOR'S REPORT

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other statistical information section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated _____, on our consideration of the City'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the City's 2018 financial statements, and our report dated December 6, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it was derived.

_____
Gainesville, Florida

DRAFT

CITY OF ATLANTIC BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

As management of the City of Atlantic Beach, Florida (the City), we offer readers of our financial statements this narrative overview and analysis for the fiscal year ended September 30, 2019.

Overview of the Financial Statements

This management's discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The purpose of each of the three components of the basic financial statements is described below.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business. They include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between reported as net position. Net position is reported as one of three categories: invested in capital assets net of related debt; restricted; or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues, referred to as "governmental activities," from other functions that are intended to recover all or a significant portion of their costs through user fees and charges, referred to as "business-type activities." The governmental activities of the City include public safety, road maintenance and construction, parks and recreation, conservation and resource management, and general government, which include administration and other support functions. The business-type activities of the City include the utility, comprised of the water and sewer systems, the stormwater system, the sanitation service and the building code enforcement enterprise fund. The government-wide financial statements can be found on pages 12-13 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be categorized into either governmental funds, proprietary funds, or fiduciary funds.

- **Governmental Funds**
  Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements.

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CITY OF ATLANTIC BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019
(Continued)

Fund Financial Statements *(Concluded)*

- **Governmental Funds *(Concluded)***

  However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available

  Resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided between the Governmental Funds Balance Sheet and the Statement of Net Position and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities to facilitate this comparison between governmental funds and governmental activities.

  The City maintains 12 individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, which is considered to be a major fund. Data from the other 11 governmental funds are combined into a single, aggregated presentation called Nonmajor Governmental Funds. Fund data for these nonmajor governmental funds is provided in the form of combining statements. These combining statements can be found on pages 53-54 of this report.

  The City adopts an annual appropriated budget for all funds but is only required to present a budget comparison for its General Fund. The Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund budgetary comparison schedule and notes on pages 60-61 of this report has been provided to demonstrate compliance with this budget.

- **Proprietary Funds**
  The City maintains only one type of proprietary fund and that is enterprise funds. The enterprise funds are used to account for the activities of the water and sewer (utility), stormwater, building code enforcement, and sanitation activities.

  The proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Separate information of the utility, stormwater, sanitation and building code enforcement activities can be found in the basic proprietary fund financial statements on pages 18-23 of this report.

- **Fiduciary Funds**
  Fiduciary funds are used to account for resources held for the benefit of parties outside the City (i.e., pension beneficiaries). Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 24-25 of this report.

Notes to Financial Statements

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes begin on page 26 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees and a budgetary comparison schedule for the General Fund. Required supplementary information can be found beginning on page 60 of this report.

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CITY OF ATLANTIC BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019
(Continued)

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a City's financial position. As can be seen in the summarized table below, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $82,392,995 at the close of the fiscal year ended September 30, 2019.

By far the largest portion of the City's net position, $67,604,870 (82%), reflects its investment in capital assets (i.e., land, buildings, equipment, and infrastructure), less any related, outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in 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.

A portion of the City's net position, $6,319,490 (8%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $8,468,635 (10%), is used to meet the government's ongoing obligations to citizens and creditors.

City of Atlantic Beach's Net Position
September 30, 2019 and 2018
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
Current and other assets	$9,762	$9,610	$14,513	$11,851	$24,275	$21,461
Capital assets	45,690	45,838	38,128	39,787	83,818	85,625
Total Assets	55,452	55,448	52,641	51,638	108,093	107,086
Deferred Outflow	2,300	2,336	1,526	1,547	3,826	3,883
Long-term liabilities outstanding	7,828	8,415	17,590	17,806	25,418	26,221
Other liabilities	1,010	816	1,740	3,355	2,750	4,196
Total Liabilities	8,838	9,276	19,330	21,141	28,168	30,417
Deferred Inflow	922	447	436	180	1,358	627
Net Position:						
Invested in capital assets, net of related debt	44,270	44,438	23,335	23,460	67,605	67,898
Restricted	2,184	2,005	4,135	3,010	6,319	5,015
Unrestricted	1,538	1,618	6,931	5,394	8,469	7,012
Total Net Position	$47,992	$48,061	$34,401	$31,864	$82,393	$79,925

As illustrated above, the City was able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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CITY OF ATLANTIC BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019
(Continued)

City of Atlantic Beach's Change in Net Position
For the Years Ended September 30, 2019 and 2018
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	$988	$1,053	$12,265	$11,779	$13,253	$12,832
Operating Grants and Contributions	186	129	732	22	918	151
Capital Grants and Contributions	240	0	808	664	1,048	664
General Revenues:						
Property Taxes	5,519	5,063	0	0	5,519	5,063
Public Service Tax and Franchise Fees	1,819	1,834	0	0	1,819	1,834
Insurance Premium Tax	0	237	0	0	0	237
Fuel Taxes	607	723	0	0	607	723
State Shared Revenue	1,863	1,836	0	0	1,863	1,836
Discretionary Sale Surtax	924	901	0	0	924	901
Investment Earnings (Loss)	248	(19)	399	(20)	647	(39)
Miscellaneous	64	62	73	0	137	62
Gain (loss) on disposal of Capital Assets	0	0	0	0	0	0
Total Revenues	12,458	11,819	14,277	12,445	26,735	24,264
Expenses:						
General Government	2,805	2,819	0	0	2,805	2,819
Public Safety	6,302	6,098	0	0	6,302	6,098
Transportation	2,357	2,062	0	0	2,357	2,062
Parks and Recreation	1,652	1,488	0	0	1,652	1,488
Conservation and Resource Management	24	0	0	0	24	0
Interest/Fiscal Charges on Long-term Debt	45	0	0	0	45	0
Utility	0	0	7,213	7,322	7,213	7,322
Stormwater	0	0	1,609	1,335	1,609	1,335
Sanitation	0	0	1,710	2,152	1,710	2,152
Building Code Enforcement	0	0	550	520	550	520
Total Expenses	13,185	12,467	11,082	11,329	24,267	23,796
Transfers	658	618	(658)	(618)	0	0
Change in Net Position	(69)	(30)	2,537	498	2,468	468
Net Position-Beginning	48,061	48,091	31,864	31,366	79,925	79,457
Net Position-Ending	$47,992	$48,061	$34,401	$31,864	$82,393	$79,925

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Fund Financial Analysis

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Following is a summary of fund activity financial information for the fiscal year, rounded to the nearest thousand dollars:

- **Governmental Funds**
  At the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of $8,776,416, a decrease of $392,044 in comparison with the prior year.

  The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance was $3,010,834, which equated to 24% of total General Fund expenditures without transfers. The net result of various revenue and expense items resulted in a decrease to the City's General Fund of $542,759 or 8% during the current fiscal year. Property tax revenues increased by $456,037 or 9% from the previous year. This was a result of an increase in the taxable values. General Fund transfers in decreased by $45,597, and transfers out decreased by $303,000. Overall, general fund expenditures decreased by $1,809,556 or 13%. A large portion of this decrease was due to the$1,400,000 purchase of land for the Selva Preserve in Fiscal Year 2018.

  Nonmajor governmental funds consisting of special revenue funds, the debt service fund and the capital projects fund have a combined fund balance of $2,241,354. The net increase in fund balance after transfers in nonmajor governmental funds was $150,715. The increase in the fund balance of the nonmajor governmental funds was related to the decrease in Capital Outlay Expenditures and a decrease in transfers out.

- **Proprietary Funds**
  The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. During the fiscal year the proprietary funds recorded operating revenues of $12,214,315, operating expenses of $10,560,157, net non-operating revenue of $731,854 and net capital contributions, grants and transfers of $150,791. The net position in the proprietary funds increased $2,644,113 as a result of the fiscal year's activities. The unrestricted net position of the enterprise funds amounted to $6,930,815 at the end of fiscal year 2019.

  Stormwater rates stayed constant in fiscal year 2019 as there were no rate changes. The $8.39 per ERU is approximately 61%, compared to 69% for the prior year, of the total operating expenses of $1,455,126 needed to fully fund the operation with charges for service.

  During fiscal year 2019, the Sanitation Fund netted an increase in net position of $995,685. This increase was due to an increase in grant revenues related to FEMA reimbursements.

General Fund Budgetary Highlights

Net Budget

The overall net difference from the final budgeted revenues and final budgeted expenses was a deficit of $734,552. The actual decrease in fund balance was $542,759. This resulted in an overall $191,793 favorable budget to actual variance.

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Capital Assets and Debt Administration

Capital Assets—The City's investment in capital assets, net of related depreciation, for its governmental and business-type activities as of September 30, 2019, amounted to $83,925,254. This investment in capital assets includes land, land improvements, land easements, buildings and infrastructure improvements, equipment, and construction in progress.

The total change in the City's capital assets, net of related depreciation, for the current fiscal year was a decrease of $148,015 or less than 1% for governmental activities and a decrease of $1,551,301 or 4% for business-type activities.

Capital asset events during the current fiscal year included the following:

- **Governmental Activities**

  Buildings reflected a net decrease of $71,581. This represents capital asset increase of $97,360 offset by depreciation of $168,941.

  Intangible Assets reflected a net increase of $3,828. This asset category includes land easements and computer software.

  Improvements Other Than Buildings reflected a net decrease of $261,211. This represents capital asset increase of $404,887 offset by depreciation of $666,098.

  Equipment reflected a net increase of $24,394. This represents capital asset increase of $540,367, offset by depreciation of $515,973.

  Construction in progress increased by $156,555.

- **Business-type Activities**

  Buildings reflected a net decrease in asset value of $8,442 from depreciation.

  Improvements Other Than Buildings reflected a net decrease of $1,977,088. This represents capital asset increases of $339,366, offset by depreciation of $2,316,454.

  Equipment reflected a net increase of $123,104. This represents capital asset increase of $375,435, offset by depreciation of $252,331.

  Construction in Progress had a net increase of $204,005.

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City of Atlantic Beach's Capital Assets
(Net of Depreciation)
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	$11,914	$11,914	$1,656	$1,656	$13,570	$13,570
Intangibles	52	48	214	214	266	262
Buildings	6,975	7,047	36	44	7,011	7,091
Improvements-Other	24,551	24,812	33,536	35,407	58,087	60,219
Equipment	1,299	1,275	1,103	980	2,402	2,255
Construction in Progress	898	741	1,690	1,486	2,588	2,227
Total	$45,689	$45,837	$38,235	$39,787	$83,924	$85,624

Additional information on the City's capital assets can be found in Note 5 on pages 39-40 of this report.

Long-term Debt

At the end of the 2019 fiscal year, the City had total long-term debt outstanding of $16,834,543. The amount of $15,434,543 represents the City's debt related to its business type activities. This amount was comprised of debt secured solely by specified revenue sources. A detailed listing of the City's debt can be found in the table below.

City of Atlantic Beach's Outstanding Debt
September 30,
(In Thousands)

	2019	2018
Governmental Activities:		
Capital Improvement Revenue Bonds, Series 2018	$1,400	$1,400
Business-type Activities:		
Utilities System Revenue Bond, Series 2014	9,310	10,525
F.D.E.P. State Revolving Funds Loan, 2010 (DW160710)	490	526
F.D.E.P. State Revolving Funds Loan, 2009 (WW160700)	5,430	5,764
Capital Lease Payable - 2018	205	268
Total	$16,835	$18,483

Debt service coverage calculations can be found on page 76. Additional information on the City's long-term debt can be found in Note 6 on pages 41-44 of this report.

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CITY OF ATLANTIC BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019
(Concluded)

Revenue Highlights:

- Total General Fund Revenues for 2019 were $594,563 higher than 2018 revenue (page 16). Increase in property tax revenue of $456,037 is the largest contributor to this increase.

- The 2019 taxable property values were about 9.36% higher than the 2018 values. The City Commission voted to use the same millage rate of 3.2285 mills. The purpose for adopting the millage rate of 3.2285 was to maintain a level of ad valorem tax revenue sufficient to maintain adequate funding for the existing level of services at the estimated cost and to continue to maintain the city's infrastructure and adequate reserves. The final gross taxable property value was $1,769,095,284. Ad valorem taxes of $5,519,446 represent 51% of the General Fund revenues for 2019.

- The 2019 General Fund Intergovernmental revenues of $2,224,731 make up 21% of total general fund revenues. This is an increase of $153,557 over 2018.

- The City's investment portfolio is valued at approximately $16,747,722 as of September 30, 2019. The investments showed a gain of $509,892 for the year.

Expenditure Highlights:

- Total expenditures of the Governmental Funds decreased in current year by $1,798,980 when compared to prior year which was mainly due to a change in classification to report the inter-fund charges that are used to allocate costs to the enterprise fund as a reduction in governmental fund expenditures rather than as revenue as previously reported. This change was necessitated by generally accepted accounting principles. The total inter-fund charges shown as revenue in 2018 was $1,581,091 and the inter-fund charges shows as a reduction in expenditures in 2019 totaled $1,608,052.

  Capital expenditures decreased from $2,375,785 in 2018 to $1,206,655 in 2019. This decrease was a result the purchase of land in 2018

Requests for Information

The financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Atlantic Beach, Finance Director, 800 Seminole Road, Atlantic Beach, Florida 32233.

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Melissa Burns
Director of Finance

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BASIC FINANCIAL STATEMENTS

These basic financial statements contain Government-wide, Fund Financial Statements and Notes to Financial Statements

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CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

	Primary Government			
	Governmental Activities	Business-type Activities	Total	2018 Totals
ASSETS				
Equity in pooled cash and investments	$ 6,274,716	$ 8,345,121	$ 14,619,837	$ 14,710,343
Cash with fiscal agent	94,850	1,348,462	1,443,312	1,337,616
Receivables, current:				
Customer accounts, net	116,007	803,858	919,865	669,264
Intergovernmental and other	914,965	131,817	1,046,782	1,269,094
Notes receivable, net	760	15,759	16,519	16,519
Inventory	42,142	60,763	102,905	94,625
Prepaid expenses	4,852	-	4,852	4,956
Restricted assets:				
Equity in pooled cash and investments	2,312,277	3,687,769	6,000,046	3,236,620
Capital assets:				
Non-depreciable	12,811,523	3,346,431	16,157,954	15,797,394
Depreciable, net	32,878,448	34,781,542	67,659,990	69,827,176
Notes receivable, noncurrent	1,520	119,766	121,286	122,543
TOTAL ASSETS	55,452,060	52,641,288	108,093,348	107,086,150
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	2,285,131	872,002	3,157,133	3,103,506
Deferred outflows - loss on refunding	-	647,660	647,660	755,602
Deferred outflows related to OPEB	15,310	6,075	21,385	23,456
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,300,441	1,525,737	3,826,178	3,882,564
LIABILITIES				
Accounts payable and accrued expenses	790,606	608,275	1,398,881	780,862
Construction costs payable	19,936	6,255	26,191	21,129
Due to other governments	-	41,063	41,063	25,973
Unearned revenue	165,588	181,993	347,581	267,085
Accrued interest payable	24,850	176,827	201,677	195,826
Customer deposits	9,543	725,363	734,906	698,345
Long-term obligations:				
Due within one year	241,064	1,730,735	1,971,799	2,206,852
Due in more than one year	7,586,549	15,859,536	23,446,085	26,220,723
TOTAL LIABILITIES	8,838,136	19,330,047	28,168,183	30,416,795
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	899,182	427,263	1,326,445	608,819
Deferred inflows related to OPEB	22,839	9,064	31,903	18,602
Total deferred inflows of resources	922,021	436,327	1,358,348	627,421
NET POSITION				
Net investment in capital assets	44,270,035	23,334,835	67,604,870	67,898,073
Restricted for:				
General government facilities	257,689	-	257,689	443,666
Public safety	299,845	-	299,845	141,524
Road maintenance and construction	1,318,572	-	1,318,572	1,162,321
Other purposes	308,383	-	308,383	257,310
Debt service	-	280,916	280,916	394,939
Renewal and replacement	-	250,000	250,000	250,000
Utility rate stabilization	-	400,000	400,000	-
Utility system improvements	-	2,756,853	2,756,853	1,900,438
Building code enforcement	-	447,232	447,232	464,680
Unrestricted	1,537,820	6,930,815	8,468,635	7,011,547
TOTAL NET POSITION	$ 47,992,344	$ 34,400,651	$ 82,392,995	$ 79,924,498

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grant and Contributions	Program Revenues: Capital Grant and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	2018 Totals
PRIMARY GOVERNMENT:								
Governmental activities:								
General government	$ 2,805,211	$ 182,016	$ 40,813	$ 195,760	$ (2,386,622)	$ -	$ (2,386,622)	$ (1,945,756)
Public safety	6,303,138	660,112	18,656	14,427	(5,609,943)	-	(5,609,943)	(5,028,710)
Transportation	2,357,000	68,534	112,079	-	(2,176,387)	-	(2,176,387)	(1,362,304)
Parks and recreation	1,652,337	77,640	-	30,000	(1,544,697)	-	(1,544,697)	(1,282,076)
Conservation and resource management	23,519	-	14,821	-	(8,698)	-	(8,698)	27,906
Interest on long-term debt	44,700	-	-	-	(44,700)	-	(44,700)	-
Total governmental activities	13,185,905	988,302	186,369	240,187	(11,771,047)	-	(11,771,047)	(9,590,940)
Business-type activities								
Utility	7,213,069	8,905,992	-	808,439	-	2,501,362	2,501,362	1,706,007
Stormwater	1,609,949	894,373	-	-	-	(715,576)	(715,576)	(448,238)
Sanitation	1,709,616	1,948,256	731,746	-	-	970,386	970,386	(209,719)
Building code enforcement	550,492	516,385	-	-	-	(34,107)	(34,107)	89,030
Total business-type activities	11,083,126	12,265,006	731,746	808,439	-	2,722,065	2,722,065	1,137,080
TOTAL PRIMARY GOVERNMENT	$ 24,269,031	$ 13,253,308	$ 918,115	$ 1,048,626	$ (11,771,047)	$ 2,722,065	$ (9,048,982)	$ (8,453,860)
GENERAL REVENUES								
Taxes:								
Property taxes, levied for general purposes					5,519,446	-	5,519,446	5,063,409
Public service taxes and franchise fees					1,819,333	-	1,819,333	1,100,538
Fuel taxes levied for transportation purposes					607,300	-	607,300	613,294
Discretionary Sales Surtax					924,384	-	924,384	901,165
State shared revenue					1,862,114	-	1,862,114	1,200,683
Investment earnings (loss)					247,852	399,295	647,147	(38,997)
Miscellaneous					64,041	73,091	137,132	83,346
Gain (loss) on disposal of capital assets					623	-	623	-
TRANSFERS					657,648	(657,648)	-	-
Total general revenues and transfers					11,702,741	(185,262)	11,517,479	8,923,438
CHANGE IN NET POSITION					(68,306)	2,536,803	2,468,497	469,578
NET POSITION, beginning of year					48,060,650	31,863,848	79,924,498	79,454,920
NET POSITION, end of year					$ 47,992,344	$ 34,400,651	$ 82,392,995	$ 79,924,498

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See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
BALANCE SHEET – GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

	2019			
	General Fund	Non-Major Governmental Funds	Total	2018 Totals
ASSETS				
Equity in pooled cash and investments	$ 6,274,716	$ 2,312,277	$ 8,586,993	$ 8,086,548
Cash with fiscal agent	-	94,850	94,850	-
Receivables, net				
Customer accounts, net	495	115,512	116,007	350
Intergovernmental and other	675,637	239,328	914,965	1,114,979
Notes receivable, current	760	-	760	760
Inventory	42,142	-	42,142	33,862
Prepaid expenditures	4,852	-	4,852	4,956
Due from other funds	283,396	-	283,396	567,826
Notes receivable, non-current	1,520	-	1,520	1,520
TOTAL ASSETS	$ 7,283,518	$ 2,761,967	$ 10,045,485	$ 9,810,801
LIABILITIES				
Accounts payable and accrued liabilities	572,821	217,785	790,606	328,224
Construction costs payable	3,270	16,666	19,936	21,129
Due to other funds	-	283,396	283,396	200,795
Deposits	6,777	2,766	9,543	7,101
Unearned revenue	165,588	-	165,588	85,092
TOTAL LIABILITIES	748,456	520,613	1,269,069	642,341
FUND BALANCE				
Nonspendable:				
Inventory	42,142	-	42,142	33,862
Prepaids	4,852	-	4,852	4,956
Restricted for:				
Public safety	-	299,845	299,845	141,524
Road maintenance and construction	-	1,318,572	1,318,572	1,162,321
Other capital projects	-	257,689	257,689	443,666
Other purposes	-	308,383	308,383	257,310
Committed to:				
Conservation and resource management	-	77,940	77,940	86,638
Assigned to:				
Community redevelopment	50,000	-	50,000	50,000
Operating reserves	3,427,234	-	3,427,234	3,313,444
Unassigned	3,010,834	(21,075)	2,989,759	3,674,739
TOTAL FUND BALANCES	6,535,062	2,241,354	8,776,416	9,168,460
TOTAL LIABILITIES AND FUND BALANCES	$ 7,283,518	$ 2,761,967	$ 10,045,485	$ 9,810,801

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
RECONCILIATION OF BALANCE SHEET OF GOVENRMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

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

	2019	2018
FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$ 8,776,416	$ 9,168,460
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	45,689,971	45,837,986
Deferred outflows of resources represent an consumption of net position or fund balance that applies to a future period(s) and, therefore, are not reported in the governmental funds.	2,300,441	2,335,545
Deferred inflows of resources represent an increase in net position or fund balance that applies to a future period(s) and, therefore, are not reported in the governmental funds.	(922,021)	(447,044)
Interest payable on long-term debt does not require current financial resources and therefore, is not reported as a liability in governmental funds.	(24,850)	-
Long-term liabilities (including bonds and notes payable, compensated absences liability, OPEB obligation, and net pension liabilities) are not due and payable in the current period and, therefore, are not reported in the governmental funds. This is the amount of the long-term obligations	(7,827,613)	(8,834,297)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 47,992,344	$ 48,060,650

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See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019			
	General Fund	Non-major Governmental Funds	Total	2018 Totals
REVENUES:				
Property taxes	$ 5,519,446	$ -	$ 5,519,446	$ 5,063,409
Non-property taxes	1,182,199	1,531,684	2,713,883	2,851,769
Licenses and permits	795,447	-	795,447	868,477
Intergovernmental revenue	2,224,731	-	2,224,731	2,113,174
Charges for services	785,278	-	785,278	793,482
Fines and forfeitures	41,115	22,252	63,367	124,366
Investment earnings (loss)	191,557	56,294	247,851	(19,396)
Miscellaneous revenues	65,126	14,821	79,947	56,974
Interfund charges	-	-	-	1,581,091
Total revenues	10,804,899	1,625,051	12,429,950	13,433,346
EXPENDITURES:				
General government	2,796,571	23,519	2,820,090	3,737,331
Public safety	6,330,636	26,478	6,357,114	6,129,773
Physical environment	-	-	-	151
Transportation	1,436,383	270,834	1,707,217	1,873,723
Culture/recreation	1,368,348	368	1,368,716	1,161,859
Capital outlay	508,368	698,287	1,206,655	2,375,785
Debt service	-	19,850	19,850	-
Total expenditures	12,440,306	1,039,336	13,479,642	15,278,622
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,635,407)	585,715	(1,049,692)	(1,845,276)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,092,648	-	1,092,648	1,438,245
Transfers (out)	-	(435,000)	(435,000)	(820,300)
Loan proceeds	-	-	-	1,400,000
Debt issuance costs	-	-	-	(50,000)
Sale of general capital assets	-	-	-	32,192
TOTAL OTHER FINANCING SOURCES (USES)	1,092,648	(435,000)	657,648	2,000,137
NET CHANGE IN FUND BALANCE	(542,759)	150,715	(392,044)	154,861
FUND BALANCE, beginning of year	7,077,821	2,090,639	9,168,460	9,013,599
FUND BALANCE, end of year	$ 6,535,062	$ 2,241,354	$ 8,776,416	$ 9,168,460

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

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

	2019	2018
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$ (392,044)	$ 154,861
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
This is the amount of capital assets recorded in the current period.	1,219,139	2,375,785
This is the amount of depreciation recorded in the current period.	(1,367,154)	(1,334,374)
Revenue not received within the "availability" period are not reported as revenues at the fund level and are recognized as revenue in the statement of activities.		
This represents the change caused by the "availability" criterion	-	(64,939)
Long-term obligations including bonds and notes payable, compensated absences and other post-employment benefit obligations are reported as liabilities in the government-wide statement of net position but are not reported as liabilities in the governmental funds because they do not require the use of current financial resources:		
This is the current year proceeds from borrowings	-	(1,400,000)
This is the change in accrued interest payable on long-term obligations.	(24,850)	-
This is the change in accrued compensated absences during the year.	(19,568)	(57,325)
Other postemployment benefit (OPEB) expense is reported in the statement of activities which differs from OPEB expenditures as report in the governmental funds:		
This amount represents the change in deferred inflows related to OPEB.	(10,015)	-
This amount represents the change in deferred outflows related to OPEB.	(859)	-
This amount represents the change in the total OPEB liability.	(22,547)	(5,081)
Pension expense is reported in the statement of activities which differs from pension expenditures as reported in the governmental finds:		
This amount represents the change in deferred inflows related to pensions.	(464,962)	(245,365)
This amount represents the change in deferred outflows related to pensions.	(34,244)	(334,326)
This amount represents the change in the net pension liability.	1,048,798	880,807
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ (68,306)	$ (29,957)

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

	2019					
	Business Type Activities - Enterprise Funds					
	Utility	Stormwater	Sanitation	Building Code Enforcement	Totals	2018 Totals
ASSETS						
Current assets:						
Equity in pooled cash and investments	$ 5,529,981	$ 1,483,581	$ 652,228	$ 679,331	$ 8,345,121	$ 6,623,795
Cash with fiscal agent	1,173,162	175,300	-	-	1,348,462	1,337,616
Accounts receivables, net	661,117	53,332	89,409	-	803,858	668,914
Due from other governments	35,244	-	96,573	-	131,817	154,115
Notes receivable - current	15,759	-	-	-	15,759	15,759
Inventory	60,763	-	-	-	60,763	-
Prepaid expenses	-	-	-	-	-	60,763
Total current assets	7,476,026	1,712,213	838,210	679,331	10,705,780	8,860,962
Noncurrent assets:						
Restricted assets:						
Equity in pooled cash and investments	3,687,769	-	-	-	3,687,769	3,236,620
Notes receivable - noncurrent	119,766	-	-	-	119,766	121,023
Capital assets:						
Non-depreciable	1,934,145	1,412,286	-	-	3,346,431	3,142,426
Depreciable, net	26,120,175	8,628,200	3,246	29,921	34,781,542	36,644,158
Total noncurrent assets	31,861,855	10,040,486	3,246	29,921	41,935,508	43,144,227
Total assets	39,337,881	11,752,699	841,456	709,252	52,641,288	52,005,189
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions	679,914	73,270	54,748	64,070	872,002	784,131
Deferred outflows - refunding loss	563,464	84,196	-	-	647,660	755,602
Deferred outflows related to OPEB	3,849	723	-	1,503	6,075	7,286
Total deferred outflows of resources	1,247,227	158,189	54,748	65,573	1,525,737	1,547,019

Continued...

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

	2019					
	Business Type Activities - Enterprise Funds					
	Utility	Stormwater	Sanitation	Building Code Enforcement	Totals	2018 Totals
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	$ 261,539	$ 192,431	$ 125,811	$ 28,494	$ 608,275	$ 452,638
Construction costs payable	6,255	-	-	-	6,255	-
Due to other governments	-	-	-	41,063	41,063	25,973
Due to other funds	-	-	-	-	-	367,030
Unearned revenue	90,605	29,898	61,490	-	181,993	181,993
Compensated absences	32,343	2,772	-	9,105	44,220	139,588
Bonds and notes payable, current	1,492,547	193,968	-	-	1,686,515	1,647,504
Total current liabilities	1,883,289	419,069	187,301	78,662	2,568,321	2,814,726
Noncurrent liabilities:						
Liabilities payable from restricted assets:						
Customer deposits	725,363	-	-	-	725,363	691,244
Interest payable	162,727	14,100	-	-	176,827	195,826
Compensated absences	172,666	10,992	-	22,125	205,783	95,386
Other postemployment obligation payable	84,598	15,879	-	33,037	133,514	141,445
Net pension liability	1,381,822	148,911	111,266	130,212	1,772,211	2,134,761
Bonds and notes payable, noncurrent portion	12,629,428	1,118,600	-	-	13,748,028	15,434,595
Total noncurrent liabilities	15,156,604	1,308,482	111,266	185,374	16,761,726	18,693,257
Total liabilities	17,039,893	1,727,551	298,567	264,036	19,330,047	21,507,983
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	333,144	35,901	26,825	31,393	427,263	174,599
Deferred inflows related to OPEB	5,743	1,078	-	2,243	9,064	5,778
Total deferred inflows of resources	338,887	36,979	26,825	33,636	436,327	180,377
NET POSITION						
Net investment in capital assets	14,489,554	8,812,114	3,246	29,921	23,334,835	23,460,087
Restricted for:						
Debt retirement	280,916	-	-	-	280,916	394,939
Renewal and replacement	250,000	-	-	-	250,000	250,000
Utility rate stabilization	400,000	-	-	-	400,000	-
Utility system improvements (expendable)	2,756,853	-	-	-	2,756,853	1,900,438
Building code enforcement	-	-	-	447,232	447,232	464,680
Unrestricted	5,029,005	1,334,244	567,566	-	6,930,815	5,393,704
Total net position	$ 23,206,328	$ 10,146,358	$ 570,812	$ 477,153	$ 34,400,651	$ 31,863,848

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See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019 Business Type Activities - Enterprise Funds					2018
	Utility	Stormwater	Sanitation	Building Code Enforcement	Totals	Total
OPERATING REVENUES:						
Charges for services						
Customer charges	$ 8,861,974	$ 894,373	$ 1,860,792	$ 516,385	$ 12,133,524	$ 11,581,596
Franchise permits	-	-	13,500	-	13,500	9,500
Miscellaneous revenues	67,291	-	-	-	67,291	64,563
Total operating income	8,929,265	894,373	1,874,292	516,385	12,214,315	11,655,659
OPERATING EXPENSES:						
Personnel services	1,794,213	349,178	72,032	410,445	2,625,868	2,759,858
Contractual services	643,360	207,304	1,476,130	37,229	2,364,023	2,702,658
Supplies	474,547	53,949	-	6,407	534,903	447,191
Repairs and maintenance	188,756	7	5,696	29,878	224,337	202,597
Utilities	352,529	-	-	-	352,529	348,357
Depreciation	1,916,264	651,585	1,092	8,476	2,577,417	2,625,880
Intergovernmental charges	1,133,451	162,745	152,276	46,238	1,494,710	1,494,710
Other expenses	234,493	137,668	2,390	11,819	386,370	208,165
Total operating expenses	6,737,613	1,562,436	1,709,616	550,492	10,560,157	10,789,416
OPERATING INCOME (LOSS)	2,191,652	(668,063)	164,676	(34,107)	1,654,158	866,243
NONOPERATING REVENUE (EXPENSE)						
Connection charges	44,018	-	-	-	44,018	61,460
Intergovernmental	-	-	731,746	-	731,746	22,297
Franchise fees	-	-	73,964	-	73,964	62,066
Investment earnings (loss)	328,612	29,066	25,299	16,318	399,295	(19,600)
Interest expense	(475,456)	(47,513)	-	-	(522,969)	(545,711)
Gain (loss) on disposal of capital assets	-	-	-	-	-	6,820
Other, net	5,800	-	-	-	5,800	-
Total nonoperating revenues (expense)	(97,026)	(18,447)	831,009	16,318	731,854	(412,668)

Continued...

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019 Business Type Activities - Enterprise Funds					2018
	Utility	Stormwater	Sanitation	Building Code Enforcement	Totals	Total
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	$ 2,094,626	$ (686,510)	$ 995,685	$ (17,789)	$ 2,386,012	$ 453,575
CAPITAL CONTRIBUTIONS						
System development charges	808,439	-	-	-	808,439	663,905
Capital grants and contributions	-	-	-	-	-	-
Total capital contributions	808,439	-	-	-	808,439	663,905
TRANSFERS						
Transfers in	-	200,000	-	-	200,000	285,000
Transfers out	(857,648)	-	-		(857,648)	(902,945)
Total transfers	(857,648)	200,000	-	-	(657,648)	(617,945)
CHANGE IN NET POSITION	2,045,417	(486,510)	995,685	(17,789)	2,536,803	499,535
NET POSITION, beginning of year	21,160,911	10,632,868	(424,873)	494,942	31,863,848	31,364,313
NET POSITION, end of year	$ 23,206,328	$ 10,146,358	$ 570,812	$ 477,153	$ 34,400,651	$ 31,863,848

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See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019 Business Type Activities - Enterprise Funds					
	Utility	Stormwater	Sanitation	Building Code Enforcement	Total	2018 Totals
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from customers	$ 8,846,480	$ 889,512	$ 1,862,370	$ 531,475	$ 12,129,837	$ 11,685,961
Payments to suppliers	(3,019,117)	(435,518)	(1,630,306)	(116,294)	(5,201,235)	(5,728,267)
Payments for salaries and benefits	(1,997,454)	(334,471)	(66,113)	(413,992)	(2,812,030)	(2,884,219)
Net cash flows from operating activities	3,829,909	119,523	165,951	1,189	4,116,572	3,073,475
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers from (to) other funds	(857,648)	200,000	-	-	(657,648)	(617,945)
Change in amounts due from/to other funds	-	-	(367,030)	-	(367,030)	367,030
Connection charges received	44,018	-	-	-	44,018	61,460
Operating grants	-	-	731,746	-	731,746	-
Franchise fees received	-	-	73,964	-	73,964	62,066
Net cash flows from noncapital financing activities	(813,630)	200,000	438,680	-	(174,950)	(127,389)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Acquisition and construction of capital assets, net of related payables	(630,914)	(273,502)	-	(8,135)	(912,551)	(1,448,870)
Principal paid on notes, bonds and lease obligations	(1,458,050)	(189,506)	-	-	(1,647,556)	(1,610,153)
Interest paid on borrowings and other debt costs	(398,705)	(35,321)	-	-	(434,026)	(469,306)
Proceeds from the sale of capital assets	-	-	-	-	-	6,820
Capital contributions and impact fees received, net of change in related receivables	808,439	-	22,298	-	830,737	882,930
Net cash flows from capital and related financing activities	(1,679,230)	(498,329)	22,298	(8,135)	(2,163,396)	(2,638,579)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on invested funds	328,612	29,066	25,299	16,318	399,295	(1,268,225)
Other income	5,800	-	-	-	5,800	(19,600)
Net cash flows from investing activities	334,412	29,066	25,299	16,318	405,095	(1,287,825)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,671,461	(149,740)	652,228	9,372	2,183,321	(980,318)
CASH AND CASH EQUIVALENTS, beginning of year	8,719,451	1,808,621	-	669,959	11,198,031	12,178,349
CASH AND CASH EQUIVALENTS, end of year	$ 10,390,912	$ 1,658,881	$ 652,228	$ 679,331	$ 13,381,352	$ 11,198,031
As shown in the Accompanying Financial Statements						
Equity in cash and investments	$ 5,529,981	$ 1,483,581	$ 652,228	$ 679,331	$ 8,345,121	$ 6,623,795
Cash with fiscal agent	1,173,162	175,300	-	-	1,348,462	1,337,616
Restricted equity in cash and investments	3,687,769	-	-	-	3,687,769	3,236,620
Total cash and cash equivalents	$ 10,390,912	$ 1,658,881	$ 652,228	$ 679,331	$ 13,381,352	$ 11,198,031
Noncash financing and investing activities:						
Amortization of refunding loss	$ 93,910	$ 14,033	$ -	$ -	$ 107,943	$ 107,943

Continued...

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019 Business Type Activities - Enterprise Funds					2018
	Utility	Stormwater	Sanitation	Building Code Enforcement	Total	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	$ 2,191,652	$ (668,063)	$ 164,676	$ (34,107)	$ 1,654,158	$ 866,243
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	1,916,264	651,585	1,092	8,476	2,577,417	2,625,880
(Increase) decrease in inventory and prepaids	-	-	-	-	-	(47,936)
(Increase) decrease in accounts receivable	(118,161)	(4,861)	(11,922)	-	(134,944)	(5,730)
(Increase) decrease in notes receivable	1,257	-	-	-	1,257	-
(Increase) decrease in amounts due from other governments	-	-	-	15,090	15,090	11,092
Increase (decrease) in accounts payable	8,019	126,155	6,186	15,277	155,637	(276,653)
Increase (decrease) in compensated absences	8,565	4,033	-	2,431	15,029	(11,688)
Increase (decrease) in customer deposits	34,119	-	-	-	34,119	38,232
(Increase) decrease in OPEB related deferred outflows	970	39	-	202	1,211	(5,762)
Increase (decrease) in the total OPEB liability	(8,951)	1,088	-	(68)	(7,931)	3,797
Increase (decrease) in OPEB related deferred inflows	1,922	474	-	890	3,286	5,778
(Increase) decrease in pension related deferred outflows	(42,010)	(20,590)	(14,944)	(10,327)	(87,871)	177,764
Increase (decrease) in the net pension liability	(354,842)	5,492	2,901	(16,101)	(362,550)	(440,398)
Increase (decrease) in pension related deferred inflows	191,105	24,171	17,962	19,426	252,664	146,148
Increase (decrease) in unearned revenue and other	-	-	-	-	-	(13,292)
Net cash flows from operating activities	$ 3,829,909	$ 119,523	$ 165,951	$ 1,189	$ 4,116,572	$ 3,073,475

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See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2018

	Pension Trust Funds	
ASSETS	**2019**	**2018**
Cash and cash equivalents	$ 318,445	$ 199,406
Due from other governments	-	123,068
Accrued income	35,719	40,374
Investments at fair value	32,403,671	31,647,582
Other assets	-	542
Total assets	32,757,835	32,010,972
LIABILITIES		
Due to City	11,652	136,343
Total Liabilities	11,652	136,343
NET POSITION		
Restricted for pension benefits	$ 32,746,183	$ 31,874,629

See accompanying notes.

CITY OF ATLANTIC BEACH, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Pension Trust Funds	
	2019	2018
ADDITIONS		
Contributions:		
City	$ 2,251,184	$ 2,186,899
Plan members	249,769	249,034
State of Florida	-	236,772
Total contributions	2,500,953	2,672,705
Investment income	1,039,693	2,507,611
Less investment expenses:	(111,228)	(106,903)
Net investment income	928,465	2,400,708
Total additions	3,429,418	5,073,413
DEDUCTIONS		
Administrative expenses	86,926	62,237
Payments to retirees and participants	2,470,938	2,192,144
Total deductions	2,557,864	2,254,381
CHANGE IN NET POSITION	871,554	2,819,032
NET POSITION, beginning of year	31,874,629	29,055,597
NET POSITION, end of year	$ 32,746,183	$ 31,874,629

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See accompanying notes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Atlantic Beach, Florida, (the City), conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies used in the preparation of these financial statements:

Reporting Entity

The City was incorporated in 1957, under a charter in accordance with the laws of the State of Florida, Florida Statutes Section 57-1126. The City operates under a form of government, which comprises an elected City Commission (four Commissioners and a Mayor-Commissioner) and provides, under the administration of an appointed City Manager, the following services: public safety, public works (streets and infrastructure), recreation, conservation and resource management, sanitation, stormwater, reuse, planning, zoning, water and sewer, and general government services.

In accordance with the Codification of Governmental and Financial Reporting Standards, the financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations whose exclusions would cause the reporting entity's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria for consideration in determining financial accountability. These criteria include appointing a majority of an organization's governing body and: (1) the ability of the City to impose its will on that organization; or (2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the City. Other considerations are whether the organization is legally separate, whether the City holds the corporate powers of the organization, and whether there is fiscal dependency by the organization on the City. Based upon the application of these criteria, the City has no component units.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 City. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely 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 is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Indirect costs are included in the program expense reported for individual functions and activities. 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 activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. 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 major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

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

Government-Wide Financial Statements
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.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. The major exception to this general rule is charges between the City's water and sewer function and various other functions of the City. 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, including special assessments. General revenues include all taxes.

Net position is reported as one of three categories: (1) Net Investment in Capital Assets; (2) Restricted; or (3) Unrestricted.

Fund Financial Statements
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 government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits, pension expense, and claims and judgments, are recorded only when payment is due.

Taxes, intergovernmental revenue, licenses and permits, charges for services, 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. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental fund:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

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

The City reports the following major proprietary funds:

- The **Utility Fund** accounts for the activities of the City's water distribution, sewer collection and treatment systems, and reuse system.
- The **Sanitation Fund** accounts for the activities of the City's sanitation system.
- The **Stormwater Fund** accounts for the activities of the City's stormwater system.
- The **Building Code Enforcement Fund** accounts for the activities of the City's Building Department.

Additionally, the City reports the following fund types:

- **Special Revenue Funds**—The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.
- **Capital Projects Funds**—The capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities and improvement projects (other than those financed by proprietary funds or special revenue funds).
- **Pension Trust Funds**—These funds account for the activities of the Employees' Retirement System, which accumulates resources for pension benefit payments to qualified police officers and general employees.

Fund Balance Classification
Fund Balance is reported in five components – non-spendable, restricted, committed, assigned, and unassigned:

- **Non-Spendable Fund Balance**—amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- **Restricted Fund Balance**—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance**—amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., ordinance passed by City Commission). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- **Assigned Fund Balance**—amounts the City intends to use for a specific purpose. Intent can be expressed by the City Commission or by an official or body to which the City Commission delegates the authority.
- **Unassigned Fund Balance**—amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (concluded)

When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any governmental fund, it is the City's practice to use committed resources first, then assigned, and then unassigned as needed.

The City Commission establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by City Commission through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

In the General Fund, the City strives to maintain a fund balance operating reserve of approximately 25% of the subsequent year's budgeted General Fund payroll and operating expenditures.

Proprietary Funds
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 City's enterprise funds are charges to customers for sales and services. Operating expenses for 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.

Budgets
General governmental revenue and expenditures accounted for in budgetary funds are controlled by a budgetary accounting system in accordance with various legal requirements which govern the City's operations. Budgets are monitored at varying levels of classification detail; however, expenditures cannot legally exceed total appropriations at the individual fund level.

Budgets are adopted for all governmental funds (general, special revenue, and capital projects). The City Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that increase the total expenditures of any department or fund must be approved by the City Commission. All necessary supplemental appropriations are adopted by the City Commission and are included in the reported budgetary data. The budget presented in the accompanying required supplemental information is prepared in conformity with accounting principles generally accepted in the United States of America.

Cash and Investments
Except where prohibited, cash resources of the individual funds are combined to form a pool of cash and investments. These pooled cash, investments and related accrued investment earnings are reported in the financial statements as "Equity in pooled cash and investments" under the City's "pooling" concept (see Note 2). Investment earnings and losses on the pooled cash and investments are distributed to the appropriate funds based on the average monthly balance of investments in each fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

The proprietary funds use this pool as a demand deposit accounts, and accordingly, all amounts in the pool are considered cash and cash equivalents for the purposes of the statement of cash flows.

Investments are valued at fair market value (see Note 2).

Receivables
Receivables are recorded at their net realizable value.

Inter-Fund Receivables and Payables
Activity between funds that are 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 inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans).

Inventories
Inventories consisting principally of expendable materials, supplies, and fuel are determined by physical count at the City's year-end on an annual basis and are valued at the lower of cost (first-in, first-out) or market. On the balance sheet - governmental funds, the inventory balance reported is considered non-spendable fund balance, which indicates that it does not constitute "available spendable resources" even though it is a component of net current assets. The cost of governmental fund-type inventories is recorded as expenditure when consumed.

Restricted Assets
Certain enterprise fund assets are required to be segregated from other current assets due to various bond indenture agreements and City ordinances. These assets are legally restricted for specific purposes, such as debt service, new construction, and renewals and replacements.

Use of Restricted Funds
When both restricted and unrestricted resources are available for use in the City's funds, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Capital Assets
Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, drainage improvements, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Property, plant and equipment with initial, individual costs that equal or exceed $1,000 and estimated useful lives of over one year are recorded as capital assets. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	10-40
Improvements Other Than Buildings	10-50
Infrastructure	25-100
Machinery and Equipment	3-40

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and refunding losses are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are expensed when incurred with the exception of bond insurance, which is amortized over the term of the related debt.

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.

Compensated Absences

Accumulated unpaid vacation and sick pay are accrued when incurred in the government-wide and proprietary fund financial statements.

Deferred Inflows/Outflows of Resources

Deferred inflows of resources reported on applicable governmental fund types represent revenues, which are measurable but not available in accordance with the modified accrual basis of accounting. The deferred inflows will be recognized as revenue in the fiscal year they are earned or become available. Deferred outflows of resources represent consumption of net position that is applicable to a future reporting period. Deferred outflows have a positive effect on net position, similar to assets. Deferred inflows of resources represent the acquisition of net position that is applicable to a future reporting period. Deferred inflows have a negative effect on net position, similar to liabilities.

Unamortized Refunding Loss—the difference between the net reacquisition cost of new debt and the net carrying amount of the old debt is recorded as a deferred outflow of resources. The unamortized refunding loss is recognized as expense over the remaining term of the new debt using the straight-line method.

Pension and OPEB Related—the difference between expected and actual experience with regard to economic or demographic factors and changes to assumptions in the measurement of total pension and OPEB liability and the differences between expected and actual earnings on pension plan investments, are reported as deferred inflows or outflows of resources, to be recognized in expense in future years. Contributions made subsequent to the measurement date, but prior to the reporting date, are reported as deferred outflows of resources.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont…)

Revenue Recognition
Utility revenues are reported on the accrual basis in the accompanying financial statements. Grant revenues are recorded using the modified accrual basis in governmental funds and the accrual basis in the proprietary funds. Restricted grant revenues, which are received but not expended, are recorded as unearned revenues.

Property Taxes
The assessment of all properties and the collection of all property taxes are made through the Property Appraiser and Tax Collector of the City of Jacksonville, Florida. General property taxes are recorded as received, in cash, which approximates taxes levied less discounts for the current fiscal year.

Taxes are levied on November 1 of each year. All taxes become delinquent on April 1 of the following year. Discounts are allowed for early payment. On or prior to June 1, interest-bearing certificates are sold for all uncollected real property taxes. Unsold certificates are held by the City of Jacksonville, Florida.

Inter-Fund Transactions
During the course of normal operations, the City has various transactions between funds to construct assets and comply with local ordinances and other legal restrictions. These transactions are reflected as transfers. In addition, certain transfers have been made between systems and accounts of the utility enterprise fund as required by bond covenants.

Prior Period Information
The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the City's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

Future GASB Pronouncement Implementations

The City is currently evaluating the effects that the following GASB Statements, which will be implemented in future financial statements, will have on its financial statements for subsequent fiscal years:

- **Statement No 83, *"Certain Asset Retirement Obligations (AROs)."***

  This Statement addresses accounting and financial reporting for certain AROs. An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This statement is currently under review and the City will consider the impact, if any, upon financial reporting. The provisions of this statement are effective for fiscal years beginning after June 15, 2019.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

- **Statement No. 87, *"Leases."***

  This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that

  leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement is currently under review and the City will consider the impact, if any, upon financial reporting. The provisions of this statement are effective for fiscal years beginning after June 15, 2021.

- **Statement 84, "Fiduciary Activities."**

  The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. The provisions of this statement are effective for fiscal years beginning after December 15, 2019.

- **Statement 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans."**

  This statement increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

  The provisions of this statement are effective for fiscal years beginning after June 15, 2021.

NOTE 2 – CASH AND INVESTMENTS

The City maintains a cash and investment pool that is designed for use by all funds, except for those monies which are periodically transferred for pension investment purposes. In addition, investments are separately held and individually accounted for where contractual arrangements and bond covenants provide for and require such arrangements.

At September 30, 2019, the carrying amount of cash on hand and on deposit with banks, including interest-bearing deposits was $4,064,322, and the related bank balance was $4,124,361. Monies which are placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit are defined as public deposits. All of the City's public deposits are held in qualified public depositories pursuant to Florida Statutes Chapter 280, Florida Security for Public Deposits Act (the Act). Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledged level. The pledging level may range from 25% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution.

Any losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

The City elected to adopt a written investment policy as authorized under Florida Statutes.

Under the City's investment policies, general investments' activities are authorized to invest in obligations of the U.S. Treasury, demand deposits, U.S. government agency securities, certificates of deposit, U.S. government sponsored enterprises, government and corporate fixed income mutual funds, corporate notes and bonds, and local government investment pools. Pension trust funds can invest in the aforementioned and, additionally, authorized investments include domestic and foreign equity securities, domestic and foreign fixed income securities, and cash equivalent securities.

Following are the investments, credit ratings, and maturities of the City's governmental and business-type activities at September 30, 2019:

		Investment Maturities				
Investment Type	Fair Value	Less than 1 Year	1-5 Years	6-10 Years	More than 10 Years	Total
Accrued interest	$ 87,998	$ 87,998	$ -	$ -	$ -	87,998
Investment sale receivable	43,593	43,593	-	-	-	43,593
Money market funds / cash	53,875	53,875	-	-	-	53,875
Corporate bonds	5,994,714	1,084,184	4,880,074	30,456	-	5,994,714
U.S. Treasury Obligations and Federal Agency Securities	10,674,902	1,879,340	8,480,236	315,326	-	10,674,902
Florida PRIME	24,231	24,231	-	-	-	24,231
Total	$ 16,879,313	$ 3,173,221	$ 13,360,310	$ 345,782	$ -	$ 16,879,313

The Florida PRIME component of the cash and investments is an investment in an investment pool administered by the State Board of Administration, under the regulatory oversight of the State of Florida. Florida PRIME meets all the necessary criteria to report their investments at amortized cost in accordance with GASB Cod. Sec. In5. As of September 30, 2019, there were no redemption fees, maximum transaction amounts or any other requirements that service to limit the City's access to one hundred percent of their account value. The fair value of the City's position in the pool in the same as the value of the pool shares.

NOTE 2 – CASH AND INVESTMENTS (cont...)

The City's fixed income investment balances as of at September 30, 2019, are comprised of the following items:

Investment Type	S & P Credit Rating	Percentage of Total Fixed Income Investments
Corporate Bonds	AA+	0.31%
Corporate Bonds	AA	0.39%
Corporate Bonds	AA-	1.66%
Corporate Bonds	A+	1.80%
Corporate Bonds	A	8.42%
Corporate Bonds	A-	7.23%
Corporate Bonds	BBB+	5.94%
Corporate Bonds	BBB	3.68%
Corporate Bonds	BBB-	0.06%
Corporate Bonds	Not Rated	6.35%
U.S. Treasury Obligations and Federal Agency Securities	AAA	55.59%
U.S. Treasury Obligations and Federal Agency Securities	Not Rated	8.57%
		100.00%

Listed below are the investments, credit ratings and maturities in the City's pension trust funds at September 30, 2019:

		Investment Maturities				
Investment Type	**Fair Value**	**Less than 1 Year**	**1-5 Years**	**6-10 Years**	**More than 10 Years**	**Total**
Money market funds / cash	$ 514,259	$ 514,259	$ -	$ -	$ -	$ 514,259
Corporate bonds	3,098,477	99,108	1,570,248	1,429,121	-	3,098,477
U.S. Treasury Obligations and Federal Agency Securities	3,079,786	60,721	1,642,688	694,177	682,200	3,079,786
Fixed Income Mutual Funds	4,749,357	4,749,357	-	-	-	4,749,357
Total	$ 11,441,879	$ 5,423,445	$ 3,212,936	$ 2,123,298	$ 682,200	$ 11,441,879

The City's pension trust fund fixed income investment balances as of September 30, 2019, are comprised of the following items:

Investment Type	S & P Credit Rating	Percentage of Total Fixed Income Investments
Corporate Bonds	AAA	3.33%
Corporate Bonds	A	4.05%
Corporate Bonds	A-	2.31%
Corporate Bonds	BB+	2.36%
Corporate Bonds	BB	9.43%
Corporate Bonds	BB-	7.02%
Mutual Funds - Fixed Income	Not Rated	43.32%
U.S. Treasury Obligations and Federal Agency Securities	AAA	21.96%
U.S. Treasury Obligations and Federal Agency Securities	Not Rated	6.22%
		100.00%

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NOTE 2 – CASH AND INVESTMENTS (cont...)

Credit Risk—It is the City's Police Officers' Retirement System Trust Fund's and the City's General Employees' Retirement System Trust Fund's investment policies to, at a minimum, limit 80% of the total fixed income portfolio to those that are rated investment grade of higher. The Police Officers' Retirement System Trust Fund's investment policy defines investment grade as "BBB", Baa", or their equivalent.

Also, no more than 10% (at cost) of the fixed income portfolio total value can be invested in the securities of any single corporate issuer. The maximum allocation to International Equities is 25%.

Custodial Credit Risk—For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The Finance Director may execute a third party Custodial Safekeeping Agreement with a commercial bank having trust powers or a trust company which is chartered by the United States government or the State of Florida. All securities purchased and/or collateral obtained by the City shall be properly designated as an asset of the City and held in safekeeping by the trust department or trust company, and no withdrawal of such securities, in whole or in part, shall be made from safekeeping, except by an authorized City staff member. The third party Custodial Safekeeping Agreement shall include letters of authority from the City with details as to responsibilities of parties, notification of security purchases, sales, deliver, repurchase agreements, wire transfers, safekeeping and transaction costs, procedures in case of wire failure or other unforeseen mishaps, including liability of each party.

Fair Value Measurements

The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels:

- Level 1 Inputs—are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 Inputs—are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs—are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.

The City's investments are measured at fair value on a recurring basis. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value in the hierarchy described above.

NOTE 2 – CASH AND INVESTMENTS (concluded)

The fair value measurements for the City's investments are as follows at September 30, 2019:

		Fair Value Measurements Using		
Investments by Fair Value Level	Amount	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
City Investments:				
Accrued interest	$ 87,998	$ 87,998	$ -	$ -
Investment sale receivable	43,593	43,593	-	-
Money Markets	53,875	53,875	-	-
Corporate Bonds	5,994,714	-	5,994,714	-
U.S. Treasury Obligations and Federal Agency Securities	10,674,902	-	10,674,902	-
Subtotal - City Investments	16,855,082	185,466	16,669,616	-
General Employees' Pension Plan:				
Money Markets	327,810	327,810	-	-
Corporate Bonds	1,971,682	-	1,971,682	-
U.S. Treasury Obligations and Federal Agency Securities	1,939,234	-	1,939,234	-
Mutual Funds - Fixed Income	2,981,555	2,981,555	-	-
Mutual Funds - Equities	2,624,480	2,624,480	-	-
ETFs	3,427,462	3,427,462	-	-
Equities	7,208,860	7,208,860	-	-
ICMA Self Directed	-	-	-	-
Subtotal - General Employees' Pension Plan	20,481,083	16,570,167	3,910,916	-
Police Officers' Pension Plan:				
Money Markets	186,449	186,449	-	-
Corporate Bonds	1,126,795	-	1,126,795	-
U.S. Treasury Obligations and Federal Agency Securities	1,140,552	-	1,140,552	-
Mutual Funds - Fixed Income	1,767,802	1,767,802	-	-
Mutual Funds - Equities	1,548,765	1,548,765	-	-
ETFs	1,746,854	1,746,854	-	-
Equities	4,232,640	4,232,640	-	-
ICMA Self Directed	172,731	172,731	-	-
Subtotal - Police Officers' Pension Plan	11,922,588	9,655,241	2,267,347	-
Total Investments Measured at Fair Value	$ 49,258,753	$ 26,410,874	$ 22,847,879	$ -

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NOTE 3 – RECEIVABLES

Receivables, net of the allowance for doubtful accounts at September 30, 2019, consist of the following:

Fund	Total Accounts Receivable	Less Allowance for Doubtful Accounts	Accounts Receivable Net
General Fund	$ 495	$ -	$ 495
Capital projects fund	115,512	-	115,512
Utility Fund	1,110,938	(449,821)	661,117
Stormwater Fund	68,929	(15,597)	53,332
Sanitation Fund	143,011	(53,602)	89,409
Total	$ 1,438,885	$ (519,020)	$ 919,865

Included in accounts receivable are $242,623 of water and sewer revenues earned, but not billed as of September 30, 2019.

NOTE 4 – NOTES RECEIVABLE

It is the City's policy to allow its water and sewer customers to pay connection fees over an extended period.

Following is a summary of the outstanding balance due to the City at September 30, 2019:

Notes Receivable	$ 135,525
(Current Portion)	(15,759)
Total Notes Receivable - Noncurrent	$ 119,766

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019, is as follows:

	Balance October 1, 2018	Transfers	Increases	Decreases	Balance September 30, 2019
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 11,913,572	$ -	$ -		$ 11,913,572
Construction in process	741,396	(17,007)	173,562	-	897,951
Total capital assets, not being depreciated	12,654,968	(17,007)	173,562	-	12,811,523
Capital assets, being depreciated:					
Buildings	9,450,124	4,160	93,200	-	9,547,484
Intangible assets	428,352	12,847	7,123	-	448,322
Improvements other than buildings	41,817,798	-	404,887	-	42,222,685
Machinery and equipment	5,117,155	-	540,367	-	5,657,522
Total capital assets, being depreciated	56,813,429	17,007	1,045,577	-	57,876,013
Less accumulated depreciation for:					
Buildings	(2,403,207)	-	(168,941)	-	(2,572,148)
Intangible assets	(380,002)	-	(16,142)	-	(396,144)
Improvements other than buildings	(17,005,388)	-	(666,098)	-	(17,671,486)
Machinery and equipment	(3,841,814)	-	(515,973)	-	(4,357,787)
Total accumulated depreciation	(23,630,411)	-	(1,367,154)	-	(24,997,565)
Total capital assets being depreciated, net	33,183,018	17,007	(321,577)	-	32,878,448
Governmental activities capital assets, net	$ 45,837,986	$ -	$ (148,015)	$ -	$ 45,689,971
Business-type activities:					
Capital assets, not being depreciated:					
Land	$ 1,656,018	$ -	$ -	$ -	$ 1,656,018
Construction-in-progress	1,486,408	(247,258)	451,263	-	1,690,413
Total capital assets, not being depreciated	3,142,426	(247,258)	451,263	-	3,346,431
Capital assets, being depreciated:					
Buildings	4,356,384	-	-	-	4,356,384
Intangible assets	244,709	-	-	-	244,709
Improvements other than buildings	85,317,678	211,271	128,095	-	85,657,044
Machinery and equipment	3,127,810	35,987	339,448	-	3,503,245
Total capital assets, being depreciated	93,046,581	247,258	467,543	-	93,761,382
Less accumulated depreciation for:					
Buildings	(4,312,327)	-	(8,442)	-	(4,320,769)
Intangible assets	(31,044)	-	(190)	-	(31,234)
Improvements other than buildings	(49,911,446)	-	(2,316,454)	-	(52,227,900)
Machinery and equipment	(2,147,606)	-	(252,331)	-	(2,399,937)
Total accumulated depreciation	(56,402,423)	-	(2,577,417)	-	(58,979,840)
Total capital assets being depreciated, net	36,644,158	247,258	(2,109,874)	-	34,781,542
Business-type activities capital assets, net	$ 39,786,584	$ -	$ (1,658,611)	$ -	$ 38,127,973

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NOTE 5 – CAPITAL ASSETS (concluded)

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:

General government	$	221,950
Public safety		283,017
Transportation		535,919
Parks and recreation		326,268
Total depreciation expense - governmental activities	$	1,367,154

Business-type Activities:

Utility	$	1,916,264
Stormwater		651,585
Sanitation		1,092
Building Code Enforcement		8,476
Total depreciation expense - business-type activities	$	2,577,417

NOTE 6 – LONG-TERM OBLIGATIONS

The following is a summary of the changes in long-term obligations of the City for the year ended September 30, 2019:

	Balance October 1, 2018	Increases	Decreases	Balance September 30, 2019	Amounts Due within One Year
Governmental Activities:					
Long-term debt:					
Capital Improvement Revenue Bond, Series 2018	$ 1,400,000	$ -	$ -	$ 1,400,000	$ 70,000
Total long-term debt	1,400,000	-	-	1,400,000	70,000
Other liabilities:					
OPEB obligation	313,894	22,547	-	336,441	-
Net pension liability	6,377,619	-	(1,048,798)	5,328,821	-
Compensated absences	742,783	19,568	-	762,351	171,064
Total other liabilities	7,434,296	42,115	(1,048,798)	6,427,613	171,064
Total long-term obligations	$ 8,834,296	$ 42,115	$ (1,048,798)	7,827,613	$ 241,064
Less amounts due in one year				(241,064)	
Total noncurrent obligations due in more than one year				$ 7,586,549	
Business-type Activities:					
Long-term debt:					
Utility System Revenue Refunding Bond, Series 2014	$ 10,525,000	$ -	$ (1,215,000)	$ 9,310,000	$ 1,240,000
FDEP Loan DW160710	525,873	-	(35,867)	490,006	36,848
FDEP Loan WW160700	5,763,576	-	(333,574)	5,430,002	344,131
Capital Lease Payable - 2018	267,650	-	(63,115)	204,535	65,536
Total bonds and notes payable	17,082,099	-	(1,647,556)	15,434,543	1,686,515
Other liabilities:					
OPEB obligation	141,445	-	(7,931)	133,514	-
Net pension liability	2,134,761	-	(362,550)	1,772,211	-
Compensated absences	234,974	15,029	-	250,003	44,220
Total other liabilities	2,511,180	15,029	(370,481)	2,155,728	44,220
Total long-term liabilities	$ 19,593,279	$ 15,029	$ (2,018,037)	17,590,271	$ 1,730,735
Less amounts due in one year				(1,730,735)	
Net long-term liabilities in excess of one year				$ 15,859,536	

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Notes to the Long-Term Obligations Table:

Long term liabilities, including accumulated compensated absences, OPEB liability and the City's net pension liabilities, are typically liquidated by the individual fund to which the liability is directly associated.

All of the City's long-term debt arose through direct borrowings or direct placements.

Governmental Activities:

- Capital Improvement Revenue Bond, Series 2019 – Payable in annual installment of principal and semiannual installments of interest through October 1, 2033, bearing coupon rates of 3.550%, secured solely by a pledge of non-advalorem revenues.

NOTE 6 – LONG-TERM OBLIGATIONS (cont...)

Notes to the Long-Term Obligations Table:

Business-type Activities

- Utilities System Revenue Refunding Bond, Series 2014, Payable in Annual Installments of Principal and Semiannual Installments of Interest Through October 1, 2025, Bearing Coupon Rates of 2.330%, Secured Solely by a Pledge of and Lien on Net Water and Sewer System Revenues and Certain Other Revenues as Defined in the Bond Ordinance.
- Florida Department of Environmental Protection,(FDEP) disbursements and capitalized interest for a $773,030 state of Florida revolving loan #DW160710, issued to finance the construction costs to replace a well at water treatment plant no. 1 and a transmission main on Ocean Boulevard, payable in semiannual installments of principal and interest through November 15, 2030, with financing rates of 2.71%, secured solely by a pledge of net water and sewer system revenues, after payment of all yearly payment obligations on account of the senior revenue obligations, as defined in the loan agreement.
- Florida Department of Environmental Protection (FDEP), Disbursements, Service Fee, and Capitalized Interest for a Combined $9,368,576 State of Florida Revolving Loan #WW160700, Issued to Finance the Construction of Treatment and Transmission Facilities for the Buccaneer WWTP Phase-out Improvements and TMDL Compliance Program WWTP #1, Payable in Semiannual Installments of Principal and Interest Through May 15, 2032, with Financing Rates of 3.14% and 2.88%, Secured Solely by a Pledge of Net Water and Sewer System Revenues, After Payment of all Yearly Payment Obligations on Account of the Senior Revenue Obligations, as Defined in the Loan Agreement.
- Capital Lease Payable – 2018 - The City entered into a lease agreement for financing the acquisition of a Vac-Con Vacuum Truck. Lease payments including principal and interest are due each September 1, until 2022 at an interest rate of 3.98%.

The asset acquired through the capital lease are as follows:

	Business-type Activities
Asset:	
Vac-Con vacuum truck	$ 334,544
Less: accumulated depreciation	(74,343)
Net book value	$ 260,201

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2019, were as follows:

Year Ending September 30	Principal	Interest	Total
2020	$ 65,535	$ 8,140	$ 73,675
2021	68,144	5,532	73,676
2022	70,856	2,820	73,676
2023	$ 204,535	$ 16,492	$ 221,027

NOTE 6 – LONG-TERM OBLIGATIONS (cont...)

Notes to the Long-Term Obligations Table:

The annual requirements to amortize all revenue bonds and loans payable outstanding at September 30, 2019, are as follows:

	Governmental Activities		Business-type Activities	
Fiscal Year Ending	Principal	Interest	Principal	Interest
2020	$ 70,000	$ 48,458	$ 1,620,979	$ 462,297
2021	75,000	47,215	1,657,876	409,835
2022	80,000	44,553	1,705,143	356,031
2023	80,000	41,713	1,747,795	300,790
2024	85,000	38,873	1,790,842	244,183
2025-2029	460,000	147,868	5,179,662	536,231
2030-2034	550,000	60,350	1,527,711	82,968
Total	$ 1,400,000	$ 429,030	$ 15,230,008	$ 2,392,335

Interest and amortization incurred during the year ended September 30, 2019, amounted to $567,669. Of the amount incurred, no interest was capitalized.

The City is also required to maintain certain debt service coverage ratios in accordance with bond resolutions. As of September 30, 2019, and during the year then ended, the City was in compliance with those ratios.

Pledged Revenue

The City has pledged certain revenues to repay certain bonds and notes outstanding as of September 30, 2019. The following table reports the revenues, sometimes net of related operating expenses, pledged for each debt issue, the amounts of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue which is pledged to meet the debt obligation, and the date through which the revenue is pledged under the debt agreement, and the total pledged future revenues for each debt, which is the amount of the remaining principal and interest on the bonds and notes at September 30, 2019:

Description	Pledged Revenue	Revenue Pledged Through	Total Principal and Interest Outstanding	Current Year Principal and Interest Paid	Current Year Net Revenue	Percentage of Net Revenues to Principal and Interest Paid
2014 - Utility System Refunding Bonds	Utility Net Revenues	2026	$ 10,393,348	$ 1,446,078	$ 4,107,916	
FDEP Loan DW160710	Utility Net Revenues	2031	$ 573,606	$ 49,879	$ 4,107,916	
FDEP Loan WW160700	Utility Net Revenues	2032	$ 6,655,389	$ 511,953	$ 4,107,916	
Total			$ 17,622,343	$ 2,007,910	$ 4,107,916	204.59%

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NOTE 6 – LONG-TERM OBLIGATIONS (concluded)

Remedies in the Event of Default

The City's debt obligations all allow for the obligors to take whatever legal actions necessary to collect the amounts due in the event of default. The following debt obligations have additional remedies in the event of default as follows:

- **FDEP Loans DW160710 and WW160700 -** The lender, subject to the rights of superior liens on the pledged revenues, may request a court to appoint a receiver to manage the water and sewer systems, intercept the delinquent amount from any unobligated funds due to the City under any revenue or tax sharing fund established by the State of Florida, impose a penalty in the amount not to exceed a rate of 18 percent per annum on the amount due, notify financial market credit rating agencies and potential creditors and may accelerate the repayment schedule or increase the interest rate on the unpaid principal of the loan to as much as three times the loan interest rate.

Conduit Debt

The City has issued Health Facility Revenue and Refunding Bonds to provide financial assistance to private sector entities for the acquisition and construction of health care facilities deemed to be in the public interest. These bonds are secured by the financed property and are payable solely from the payments received on the underlying mortgage loans.

There is no obligation on the part of the City or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2019, there are two series of Health Facility Revenue and Refunding Bonds outstanding, with an aggregate principal amount payable of $166,630,000

NOTE 7 – DEFINED BENEFIT PENSION PLANS

Plan Descriptions

The City maintains two separate single employer defined benefit pension plans, one for police officers and one for general employees, which cover substantially all full-time City employees hired before September 1, 2008. The general employees' defined benefit plan is closed to new entrants. Full-time general employees hired on or after September 1, 2008, are covered by the defined contribution plan disclosed in Note 8. The pension plans do not issue separate stand-alone financial statements. Combining statements are included in the supplementary information to the basic financial statements.

General Employees' Retirement Plan

Plan Description

The General Employees' Retirement Plan (the Plan) provides retirement, disability, and death benefits to Plan members and their beneficiaries. The City Commission has the authority to establish and amend the benefit provisions of the Plan. The Plan is governed by a Retirement Plan Board appointed by the City Commission and comprised of five members, two of which will be eligible legal residents of the City, two of which will be general employees elected by the majority of general employees who are members of the Plan, and one of which will be elected by the other four members. Plan membership in the General Employees' Retirement Plan as of September 30, 2019 and 2018, is as follows:

	September 30 2018	September 30 2017
Inactive plan members or beneficiaries currently receiving benefits	74	69
Inactive plan members entitled to but not yet receiving benefits	7	10
Active plan members	34	37
Total	115	116

Plan Benefits

Normal retirement is available upon the attainment of age sixty and the completion of five years of credited service. Early retirement is available with a reduced benefit upon the attainment of age fifty-five and the completion of five years of credited service. For members hired before April 24, 2005, the normal retirement benefit shall equal 2.85% of average final compensation for each year of credited service. For members hired on or after April 24, 2005, the normal retirement benefit shall equal 2.50% of average final compensation for each year of credited service. The Plan includes a deferred retirement option program (DROP) under which members eligible for normal retirement may have their monthly pension benefit credited to an account while continuing to be actively employed for up to five years. As of September 30, 2019, Plan net position included $0 of DROP account balances.

Contributions

The City is required to contribute at an actuarially determined rate (79.3%) of valuation payroll for the year ended September 30, 2019. City contributions to the Plan were $1,424,479 for the year ended September 30, 2019. Plan members are required to contribute 6.0% of their annual covered salary. Contribution requirements are established by City code, which may be amended by the City Commission.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Measurement Date

The City elected to use a measurement date to value the net pension liability and related deferred inflows and outflows as of September 30, 2018, one year prior to the reporting date. The City's Pension Plans do not issue separate financial statements. Therefore, the disclosures required for the Plan as of September 30, 2019, are also included below.

Net Pension Liability

The components of the changes in the net pension liability for the Plan for the year ended September 30, 2019 is shown below.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a)-(b)
Reporting period ending 9/30/2018	$ 22,894,177	$ 18,243,134	$ 4,651,043
Changes for the year:			
Service cost	345,019	-	345,019
Interest	1,574,193	-	1,574,193
Difference between actual and expected experience	(473,189)	-	(473,189)
Change in assumptions	695,507	-	695,507
Contributions - City	-	1,332,119	(1,332,119)
Contributions - employee	-	117,536	(117,536)
Net investment income	-	1,554,225	(1,554,225)
Benefit payments, including refunds of employee contributions	(1,501,456)	(1,501,456)	-
Administrative expense	-	(31,261)	31,261
Net changes	640,074	1,471,163	(831,089)
Reporting period ending 9/30/2019	$ 23,534,251	$ 19,714,297	$ 3,819,954

*Note: Plan Net Position per Fiduciary Statement of Net Position on page 52 is different than the Plan Net Position noted above primarily due to reporting differences between the actuarially determined changes in the net pension liability above and the Fiduciary Statement of Net Position. Differences are immaterial.

NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

The components of the net pension liability for the Plan as of the September 30, 2019 measurement date were as follows:

Total pension liability	$ 24,146,186
Plan fiduciary net position	(20,497,952)
Net pension liability (asset)	$ 3,648,234
Plan fiduciary net position as a percentage of the total pension liability	85%

For the year ended September 30, 2019, the City recognized total pension expense of $962,776. The City reported deferred outflows of resources and deferred inflows of resources related to the General Employees' Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 61,974	$ 267,455
Change in assumptions	393,113	-
Difference between projected and actual earnings on Plan investments	-	653,498
City contributions subsequent to the measurement date	1,424,490	-
Total	$ 1,879,577	$ 920,953

Contributions made after the measurement date (shown above) will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	Amount
2020	$ 48,761
2021	(256,766)
2022	(192,736)
2023	(65,125)
	$ (465,866)

Plan Investments

The Retirement Plan Board is responsible for establishing and amending the Plan's investment policies. The Plan's current investment policy gives the Board discretion to allocate assets with assistance of the Plan's investment consultant. No formal targets are stated in the investment policy although the maximum allocation to international equities is 25%. The money-weighted rate of return on Plan investments, net of investment related expenses, was 4.04% and 8.67% for the years ended September 30, 2019 and 2018, respectively.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Actuarial Assumptions

The total pension liability was determined by actuarial valuations for the Plan as of September 30, 2018, rolled forward to September 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.50%
Salary Increases:	Age based ranging from 4.80% to 9.50% (including 2.50% price inflation.
Investment Rate of Return:	6.75% per year compounded annually, net of investment expenses.
Mortality:	RP-2000 Combined Healthy Participant Mortality Table for males and females with generational projections from the Year 2000 Projection Scale BB.
Date of Experience Study:	Dated August 9, 2017 for the period October 1, 2009 to September 30, 2016

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 expense of 0.50% and inflation of 2.50%) 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 in the pension plan's target asset allocation (see the discussion of the pension plans' investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Net Rate of Return
US Large-Cap Growth Stocks	13%	7.40%
US Large-Cap Value Stocks	12%	7.00%
US Mid-Cap Growth Stocks	3%	8.60%
US Mid-Cap Value Stocks	4%	7.80%
US Mid-Cap Core Stocks	3%	6.90%
US Small-Cap Growth Stocks	5%	9.60%
US Small-Cap Value Stocks	5%	8.60%
International Equities	5%	7.20%
US Investment Grade Bonds	40%	1.80%
Cash (US 90-day T-Bill)	10%	0.20%

Discount Rate

A single discount rate was used to measure the total pension liability. The single discount rate was based on the expected rate of return on Plan investments of 6.75%. The projection of cash flows used to determine the single discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's 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 Plan investments (6.75%) was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate noted below, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate for both the measurement date of September 30, 2018 and the financial reporting date of September 30, 2019.

As of September,	Current Discount Rate	1% Decrease	Current Rate	1% Increase
9/30/2018	6.75%	$ 6,422,922	$ 3,819,954	$ 1,519,301
9/30/2019	6.75%	$ 6,263,183	$ 3,648,234	$ 1,407,059

Police Officers' Retirement Plan

Plan Description

The Police Officers' Retirement Plan (the Police Plan) provides retirement, disability, and death benefits to Police Plan members and their beneficiaries. The Police Plan is governed by the Policemen's Pension Board of Trustees, although the City Commission retains the authority to establish and amend the benefit provisions of the Police Plan. The Policemen's Pension Board of Trustees is appointed by the City Commission and comprised of five members, two of which will be eligible legal residents of the City, two of which will be police officers elected by the majority of police officers who are members of the Police Plan, and one of which will be elected by the other four trustees. Membership in the Police Officers' Retirement Plan as of September 30, 2019 and 2018, is as follows:

	September 30 2018	September 30 2017
Inactive plan members or beneficiaries currently receiving benefits	22	22
Inactive plan members entitled to but not yet receiving benefits	4	4
Active plan members	24	23
Total	50	49

Plan Benefits

For members hired before January 1, 2013, normal retirement is available upon the attainment of age fifty and the completion of twenty years of credited service, the attainment of age fifty-five and the completion of ten years of credited service, the completion of twenty-five years of credited service regardless of age, or the attainment of age sixty and the completion of five years of credited service. For members hired on or after January 1, 2013, normal retirement is available upon the attainment of age fifty-five and the completion of ten years of credited service or the attainment of age fifty-two and the completion of twenty-five years of credited service. Early retirement is available with a reduced benefit upon the attainment of age fifty and the completion of ten years of credited service.

For members hired before January 1, 2013, the normal retirement benefit shall equal 3.00% of average final compensation for each year of credited service. For members hired on or after January 1, 2013, the normal retirement benefit shall equal 2.00% of average final compensation for each year of credited service. The Police Plan includes a DROP under which members eligible for normal retirement may have their monthly pension benefit credited to an account while continuing to be actively employed for up to five years. As of September 30, 2019, Police Plan net position included $0 of DROP account balances.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Contributions

The City is required to contribute, at actuarially determined rates, if State of Florida contributions are not sufficient (combined City and State contributions were 46.57% of valuation payroll for the year ended September 30, 2019). City and State contributions to the Police Plan were $826,705 for the year ended September 30, 2019. Police Plan members are required to contribute 8.0% of their annual covered salary. Per City Code, the City Commission may amend established contribution requirements.

Measurement Date

The City elected to use a measurement date to value the net pension liability and related deferred inflows and outflows as of September 30, 2018, one year prior to the reporting date. The City's Pension Plans do not issue separate financial statements. Therefore, the disclosures required for the Plan as of September 30, 2019, are also included below.

Net Pension Liability

The components of the changes in the net pension liability for the Police Plan for the year ended September 30, 2019 (September 30, 2018 measurement date) is shown below:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a)-(b)
Reporting period ending 9/30/2018	$ 14,664,876	$ 10,803,540	$ 3,861,336
Changes for the year:			
Service cost	329,254	-	329,254
Interest	1,016,983	-	1,016,983
Difference between actual and expected experience	(209,232)	-	(209,232)
Changes of assumptions	454,983	-	454,983
Changes in the excess State money	(120,454)	-	(120,454)
Contributions - City	-	854,780	(854,780)
Contributions - State	-	236,772	(236,772)
Contributions - employee	-	131,498	(131,498)
Net investment income	-	853,894	(853,894)
Benefit payments, including refunds of employee contributions	(690,688)	(690,688)	-
Administrative expense	-	(25,152)	25,152
Net changes	780,846	1,361,104	(580,258)
Reporting period ending 9/30/2019	$ 15,445,722	$ 12,164,644	$ 3,281,078

*Note: Plan Net Position per Fiduciary Statement of Net Position on page 52 is different than the Plan Net Position noted above primarily due to reporting differences between the actuarially determined changes in the net pension liability above and the Fiduciary Statement of Net Position. Differences are immaterial.

NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

The components of the net pension liability for the Police Plan as of the September 30, 2019 measurement date were as follows:

Total pension liability	$ 15,309,524
Plan fiduciary net position	(12,258,376)
Net pension liability (asset)	$ 3,051,148
Plan fiduciary net position as a percentage of the total pension liability	80%

For the year ended September 30, 2019, the City recognized total pension expense of $962,776. The City reported deferred outflows of resources and deferred inflows of resources related to the General Employees' Pension Plan from the following sources:

Description	Deferred Outflows of Resou ces	Deferred Inflows of Resources
Differences between expected and actual experience	$ 109,614	$ 167,717
Change in assumptions	341,237	12,128
Net difference between projected and actual earnings on Plan investments	-	225,647
City contributions subsequent to the measurement date	826,705	-
Total	$ 1,277,556	$ 405,492

Contributions made after the measurement date (shown above) will be recognized as a reduction of net pension liability in the fiscal year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	Amount
2018	$ 80,050
2019	(3,525)
2020	(9,657)
2021	(21,509)
	$ 45,359

Plan Investments

The Policemen's Pension Board of Trustees is responsible for establishing and amending the Police Plan's investment policies. The Police Plan's current investment policy gives the Board discretion to allocate assets with assistance of the Police Plan's investment consultant. No formal targets are stated in the investment policy although the maximum allocation to international equities is 25%. The money-weighted rate of return on Plan investments, net of investment related expenses, was 4.38% and 8.26% for the years ended September 30, 2019 and 2018, respectively.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Actuarial Assumptions

The total pension liability was determined by actuarial valuations for the Plan as of September 30, 2018, rolled forward to September 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.50%
Salary Increases:	Age based ranging from 4.80% to 9.50% (including 2.50% price inflation.
Investment Rate of Return:	6.75% per year compounded annually, net of investment expenses.
Mortality:	RP-2000 Combined Healthy Participant Mortality Table for males and females with generational projections from the Year 2000 Projection Scale BB.
Date of Experience Study:	Dated August 9, 2017 for the period October 1, 2009 to September 30, 2016

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 expense of 0.50% and inflation of 2.50%) 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 in the pension plan's target asset allocation (see the discussion of the pension plans' investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Net Rate of Return
US Large-Cap Growth Stocks	13%	7.40%
US Large-Cap Value Stocks	12%	7.00%
US Mid-Cap Growth Stocks	3%	8.60%
US Mid-Cap Value Stocks	4%	7.80%
US Mid-Cap Core Stocks	3%	6.90%
US Small-Cap Growth Stocks	5%	9.60%
US Small-Cap Value Stocks	5%	8.60%
International Equities	5%	7.20%
US Investment Grade Bonds	40%	1.80%
Cash (US 90-day T-Bill)	10%	0.20%

Discount Rate

A single discount rate was used to measure the total pension liability. The single discount rate was based on the expected rate of return on Plan investments of 6.75%. The projection of cash flows used to determine the single discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's 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 Plan investments (6.75%) was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 7 – DEFINED BENEFIT PENSION PLANS (cont...)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate noted below, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate for both the measurement date of September 30, 2018 and the financial reporting date of September 30, 2019.

As of September,	Current Discount Rate	1% Decrease	Current Rate	1% Increase
9/30/2018	6.75%	$ 5,147,498	$ 3,281,078	$ 1,727,757
9/30/2019	6.75%	$ 4,821,956	$ 3,051,148	$ 1,406,207

The Statements of Fiduciary Net Position for the City's pension trust funds for the year ended September 30, 2019 were as follows:

	Pension Trust Funds			
	General Employees' Retirement Plan	Police Officers' Retirement Plan	2019 Totals	2018 Totals
ASSETS				
Cash and cash equivalents	$ -	$ 318,445	$ 318,445	$ 199,406
Due from other governments	-	-	-	123,068
Accrued income	22,881	12,838	35,719	40,374
Investments at fair value	20,481,083	11,922,588	32,403,671	31,647,582
Other assets	-	-	-	542
Total assets	20,503,964	12,253,871	32,757,835	32,010,972
LIABILITIES				
Due to City	11,652	-	11,652	136,343
Total Liabilities	11,652	-	11,652	136,343
NET POSITION				
Restricted for pension benefits	$ 20,492,312	$ 12,253,871	$ 32,746,183	$ 31,874,629

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NOTE 7 – DEFINED BENEFIT PENSION PLANS (concluded)

The Statements of Changes in Fiduciary Net Position for the City's pension trust funds for the year ended September 30, 2019 were as follows:

	Pension Trust Funds			
	General Employees' Retirement Plan	Police Officers' Retirement Plan	2019 Totals	2018 Totals
ADDITIONS				
Contributions:				
City	$ 1,424,479	$ 826,705	$ 2,251,184	$ 2,186,899
Plan members	107,745	142,024	249,769	249,034
State of Florida	-	-	-	236,772
Total contributions	1,532,224	968,729	2,500,953	2,672,705
Investment income	692,904	346,789	1,039,693	2,507,611
Less investment expenses:	(71,982)	(39,246)	(111,228)	(106,903)
Net investment income	620,922	307,543	928,465	2,400,708
Total additions	2,153,146	1,276,272	3,429,418	5,073,413
DEDUCTIONS				
Administrative expenses	44,725	42,201	86,926	62,237
Payments to retirees and participants	1,327,161	1,143,777	2,470,938	2,192,144
Total deductions	1,371,886	1,185,978	2,557,864	2,254,381
CHANGE IN NET POSITION	781,260	90,294	871,554	2,819,032
NET POSITION, beginning of year	19,711,052	12,163,577	31,874,629	29,055,597
NET POSITION, end of year	$ 20,492,312	$ 12,253,871	$ 32,746,183	$ 31,874,629

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NOTE 8 – DEFINED CONTRIBUTION PLAN

The City passed an ordinance in 2013 closing the General Employees' defined benefit plan to new entrants and creating the City of Atlantic Beach Defined Contribution Plan. The City's 457 defined contribution plan is administered through ICMA, which covers all eligible employees employed with the City on or after September 1, 2008, who are not covered by the City's Police Officers' defined benefit plan. Under the 457 Plan, the City contributes an employer matching contribution of up to 6% of earnings during the first ten years of service. Following ten years of service, the City contributes an additional fixed contribution of 4% of earnings for a total of 10%. Employees have the option to voluntarily contribute to the 457 Plan. Employer matching contributions from the City were $77,725 and $64,100 for the years ended September 30, 2019 and 2018, respectively. Under the 457 Plan, an employee is considered fully vested after 5 years of completed service.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The City of Atlantic Beach administers a single employer defined benefit health care plan (the Plan) that provides medical insurance benefits to its employees and their eligible dependents. In accordance with Section 112.0801 of the Florida Statutes, because the City provides a medical plan to active employees of the City and their eligible dependents, the City is also required to provide retirees with the opportunity to participate in this Plan. Benefit provisions for the Plan are established by the City Commission and may be amended by the City Commission. The City does not issue stand-alone financial statements for the Plan.

Membership in the Plan consisted of the following, as of September 30, 2017, the date of the latest actuarial valuation:

	September 30, 2017
Inactive plan members or beneficiaries currently receiving benefits	4
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	104
Total	108

Funding Policy

Contribution rates for the Plan are established on an annual basis by the City Commission. Eligible retirees and their covered dependents receiving benefits contribute 100% of the blended (active and retiree combined) equivalent premium rates. While the City does not directly contribute towards the costs of retiree premiums via an explicit subsidy, the ability of retirees to obtain health insurance coverage at a blended, group rate constitutes a significant economic benefit to retirees, or an "implicit" subsidy. This implicit subsidy is considered to be another postemployment benefit (OPEB) obligation of the City.

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NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (cont...)

Actuarial Methods and Assumptions
For the September 30, 2017 actuarial valuation, the Entry Age Normal Actuarial Cost Method was used. This method determines a service cost rate as a fixed percentage of compensation for each active participant. The current years' service cost is the participant's compensation multiplied by the service cost rate. Under this method, service cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement.

Other actuarial assumptions are as follows:

Discount Rate: 3.83%

Investment Rate of Return: 0.0%

Salary Increases: Rates used in the October 1, 2017 actuarial valuation of the City's pension plans.

Healthcare Cost Trend: Based on Getzen Model, with trend of 7.09% for 2018 and 5.00% for 2019, 6.50% for 2020 and gradually decreasing to an ultimate trend rate of 4.24% plus 0.38% increase for excise tax.

Mortality: Mortality tables used for Regular and Special Risk Class members in the July 1, 2016 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2008 through 2013.

Discount Rate
The discount rate used to measure the total OPEB liability was 3.83% as of September 30, 2018, which is equal to the single rate of return developed pursuant to GASB 75. The discount rate used to determine the liabilities under GASB 75 depends on the City's funding policy. Since the City does not prefund benefits, the discount rate required to be used is based on the Fidelity 20-Year Municipal General Obligation AA Index. This index includes only federally tax-exempt municipal bonds and the yield curves are constructed using option adjusted analytics of a diverse population of over 10,000 tax exempt securities.

Annual OPEB Cost and Net OPEB Obligation
The City's total OPEB liability was measured as of September 30, 2018 and was determined by an actuarial valuation as of September 30, 2017. Changes in the Total OPEB liability were as follows:

	Total OPEB Liability
Reporting period ending September 30, 2018	$ 455,339
Changes for the year:	
Service cost	39,404
Interest	16,906
Changes of assumptions	(18,238)
Benefit payments	(23,456)
Net changes	14,616
Reporting period ending September 30, 2019	$ 469,955

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (cont...)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.
The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Rate Assumption	1% Increase
Total OPEB liability	$ 528,866	$ 469,955	$ 420,304

Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rates.
The following presents the total OPEB liability for the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	$ 399,130	$ 469,955	$ 560,236

OPEB Expense and Deferred Inflows of Resources Related to OPEB
For the year ended September 30, 2019, the City recognized OPEB expense of $51,372. At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	$ -	$ 31,903
City contributions subsequent to the measurement date	21,385	-
Total	$ 21,385	$ 31,903

Of the total amount reported as deferred outflows of resources related to OPEB, $21,385 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended September 30, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30,	Amount
2020	$ (4,938)
2021	(4,938)
2022	(4,938)
2023	(4,938)
2024	(4,938)
Thereafter	(7,213)
Total	$ (31,903)

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NOTE 10 – INTERFUND ACCOUNTS

Individual fund inter-fund receivables and payables at September 30, 2019, consist of the following:

	Due from Other Funds	Due to Other Funds
General Fund	$ 283,396	$ -
Community Development Block Grants Fund	-	116,546
Police Grants Fund	-	8,083
Capital Projects Fund	-	44,067
Debt Service Fund	-	114,700
	$ 283,396	$ 283,396

Inter-fund receivable/payables are due to timing differences associated with grant reimbursements. The receivable/payables are expected to be received/paid within one year.

NOTE 11 – INTERFUND TRANSFERS

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as transfers and are reported as other financing sources (uses) in the governmental funds and as transfers in (out) in the proprietary funds. Following is a summary of inter-fund transfers for the year ended September 30, 2019:

	Transfer In:		
	General Fund	Stormwater Fund	Total
Transfers Out:			
Utility Fund	$ 857,648	$ -	$ 857,648
Local Option Gas Tax Fund	235,000	-	235,000
Half-cent Sales Tax Fund	-	200,000	200,000
Total	$ 1,092,648	$ 200,000	$ 1,292,648

Transfers are used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them.

NOTE 12 – COMMITMENTS

On June 2, 1999, the City entered into an agreement with the City of Jacksonville, Florida, whereas the City of Jacksonville will provide advanced life support and fire services to the residents and businesses located in the City. The term of the agreement shall be from the effective date and continuing for a period of 25 years unless terminated earlier by the parties (such parties must provide a one-year notice). For the year ended September 30, 2019, the City incurred $1,200,419 in services under this agreement. The amount will be adjusted annually by an amount equal to 103% of the previous year's amount for all services provided by the City of Jacksonville.

NOTE 13 - CONTINGENCIES

The City is a defendant in several lawsuits which arose in the ordinary course of the City's business. To the extent the outcome of such litigation has been determined to result in probable loss to the City, an estimated loss has been accrued in the accompanying financial statements. The outcome of the remaining claims cannot be determined at this time.

NOTE 14 – RISK MANAGEMENT

The City 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 City carries commercial insurance. Insurance against losses are provided through the Public Risk Insurance Agency and LB Bryan and Company for the following types of risk:

- Workers' Compensation and Employer's Liability
- Automobile Liability
- Automobile Physical Damage
- Accidental Death and Dismemberment
- General Liability
- Public Officials' Liability
- Property Coverage

The City's coverage for workers' compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to-date of the City's experience for this type of risk.

NOTE 15 – SUBSEQUENT EVENT

The COVID-19 pandemic has created economic disruptions throughout the country as of the date of this report causing significant declines in the financial markets and economic activity overall. The City expects to experience losses of various local and state shared revenues, declines in user fees, declines in investment values for both the government and in pension plans which could result in increased pension contributions and declines in financial reserves as a result. The ultimate effects of these items are expected to be significant but is not quantifiable at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis) see Note A	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	$ 5,454,505	$ 5,519,446	$ 5,519,446	$ -
Non-property taxes	1,187,466	1,328,507	1,182,199	(146,308)
Licenses and permits	913,961	915,989	795,447	(120,542)
Intergovernmental revenue	2,207,407	2,295,469	2,224,731	(70,738)
Charges for services	773,902	814,714	785,278	(29,436)
Fines and forfeitures	112,890	112,890	41,115	(71,775)
Investment earnings (loss)	159,001	159,001	191,557	32,556
Miscellaneous revenues	30,382	30,382	65,126	34,744
Interfund charges	1,569,920	1,569,920	1,608,052	38,132
Total revenues	12,409,434	12,746,318	12,412,951	(333,367)
EXPENDITURES				
City Administration:				
City Commission	48,558	39,553	40,194	(641)
City Clerk	350,860	350,860	317,875	32,985
City Attorney	241,667	218,348	165,954	52,394
City Manager	418,570	438,139	437,648	491
Human resources	231,503	242,718	242,047	671
Information technology	923,407	923,407	772,608	150,799
Finance	990,537	1,086,325	1,019,090	67,235
Total City administration	3,205,102	3,299,350	2,995,416	303,934
Planning and zoning	412,891	440,729	445,214	(4,485)
General government	706,169	706,169	630,921	75,248
Public safety:				
Police	4,848,988	5,196,848	5,108,167	88,681
Animal control	93,865	93,865	89,472	4,393
Fire control	1,591,334	1,591,334	1,475,750	115,584
Code enforcement	96,749	82,749	70,667	12,082
Total public safety	6,630,936	6,964,796	6,744,056	220,740

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis) see Note A	Variance with Final Budget Positive (Negative)
	Original	Final		
Public works:				
Administration and streets	1,672,281	1,672,281	1,538,995	133,286
Fleet maintenance	344,776	344,776	263,988	80,788
Total public works	2,017,057	2,017,057	1,802,983	214,074
Parks and recreation				
Recreation and special events	503,926	503,926	477,386	26,540
Parks maintenance	965,216	965,216	952,382	12,834
Total parks and recreation	1,469,142	1,469,142	1,429,768	39,374
Total expenditures	14,441,297	14,897,243	14,048,358	848,885
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,031,863)	(2,150,925)	(1,635,407)	515,518
OTHER FINANCING SOURCES (USES):				
Transfers in	1,386,373	1,386,373	1,092,648	293,725
Sale of general capital assets	30,000	30,000	-	(30,000)
Total other financing sources (uses)	1,416,373	1,416,373	1,092,648	263,725
NET CHANGE IN FUND BALANCE	$ (615,490)	$ (734,552)	$ (542,759)	$ 191,793

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CITY OF ATLANTIC BEACH, FLORIDA
NOTES TO THE SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Note A - Budgets and Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a budgetary accounting system in accordance with various legal requirements which govern the City's operations. Budgets are monitored at varying levels of classification detail; however, expenditures cannot legally exceed total appropriations at the individual fund level. Encumbrances are recorded. Unexpended items which are unencumbered at year-end must be re-appropriated in the subsequent year.

Budgets are adopted for all governmental funds (general, special revenue, and capital projects funds). The City Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that increase the total expenditures of any department or fund must be approved by the City Commission. All necessary supplemental appropriations are adopted by the City Commission and are included in the reported budgetary data. The budget presented in the accompanying required supplemental information is prepared in conformity with accounting principles generally accepted in the United States of America.

Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures

Sources/inflows of resources	
Total revenue from the budgetary comparison schedule	$ 12,412,951
Differences - budget to GAAP:	
For GAAP, General Fund inter-fund charges are reported as a reduction in the applicable expenditure function rather than revenues.	(1,608,052) (*)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances (page 16)	$ 10,804,899
Uses/outflows of resources	
Actual amounts (budgetary basis) "total charges to appropriations" from the Total expenditures from the budgetary comparison schedule	$ 14,048,358
Differences - budget to GAAP:	
For GAAP, General Fund inter-fund charges are reported as a reduction in the applicable expenditure function rather than revenues.	(1,608,052) (*)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances (page 16)	$ 12,440,306

(*) - Interfund charges by Division

City Manager	$ 160,747
Finance	744,738
Public Works Admin	274,137
Fleet and Equipment Maintenance	98,160
Human Resources	58,049
Information Technology	186,443
Facility Maintenance	85,778
	$ 1,608,052

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - GENERAL EMPLOYEES' PENSION PLAN

City reporting period date	9/30/2020	9/30/2019	9/30/2018
Measurement date	9/30/2019	9/30/2018	9/30/2017
Total pension liability			
Service cost	$ 332,673	$ 345,019	$ 346,460
Interest	1,566,226	1,574,193	1,485,239
Change in assumptions	-	695,507	559,117
Difference between expected and actual experience	40,197	(473,189)	291,669
Benefit payments, including refunds of of employee contributions	(1,327,161)	(1,501,456)	(1,319,107)
Employee buy-back	-	-	-
Net change in total pension liability	611,935	640,074	1,363,378
Total pension liability, beginning	23,534,251	22,894,177	21,530,799
Total pension liability, ending (a)	$ 24,146,186	$ 23,534,251	$ 22,894,177
Plan fiduciary net position			
Contributions - City	$ 1,424,479	$ 1,332,119	$ 1,175,572
Contributions - Employee	107,745	117,536	124,024
Net investment income (loss)	619,176	1,554,225	1,792,192
Benefit payments, including refunds Of employee contributions	(1,327,161)	(1,501,456)	(1,319,107)
Administrative expenses	(40,584)	(31,261)	(53,880)
Net change in plan fiduciary net position	783,655	1,471,163	1,718,801
Plan fiduciary net position, beginning	19,714,297	18,243,134	16,524,333
Plan fiduciary net position, ending (b)	$ 20,497,952	$ 19,714,297	$ 18,243,134
Net pension liability (asset) (a)-(b)	$ 3,648,234	$ 3,819,954	$ 4,651,043
Plan fiduciary net position as a percentage of total pension liability	84.89%	83.77%	79.68%
Covered payroll	$ 1,795,750	$ 1,958,933	$ 2,067,067
Net pension liability as a percentage of covered payroll	203.16%	195.00%	225.01%

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - GENERAL EMPLOYEES' PENSION PLAN

City reporting period date	9/30/2017	9/30/2016	9/30/2015
Measurement date	9/30/2016	9/30/2015	9/30/2014
Total pension liability			
Service cost	$ 348,604	$ 402,093	$ 399,576
Interest	1,437,296	1,404,316	1,386,245
Change in assumptions	-	-	1,814,460
Difference between expected and actual experience	164,601	(162,280)	-
Benefit payments, including refunds of of employee contributions	(1,207,804)	(1,031,191)	(707,218)
Employee buy-back	-	-	-
Net change in total pension liability	742,697	612,938	2,893,063
Total pension liability, beginning	20,788,102	20,175,164	17,282,101
Total pension liability, ending (a)	$ 21,530,799	$ 20,788,102	$ 20,175,164
Plan fiduciary net position			
Contributions - City	1,112,344	$ 863,613	$ 950,980
Contributions - Employee	128,204	136,191	157,383
Net investment income (loss)	1,515,746	162,326	778,981
Benefit payments, including refunds Of employee contributions	(1,207,804)	(1,031,191)	(707,218)
Administrative expenses	(32,495)	(41,909)	(31,529)
Net change in plan fiduciary net position	1,515,995	89,030	1,148,597
Plan fiduciary net position, beginning	15,008,338	14,919,308	13,770,711
Plan fiduciary net position, ending (b)	$ 16,524,333	$ 15,008,338	$ 14,919,308
Net pension liability (asset) (a)-(b)	$ 5,006,466	$ 5,779,764	$ 5,255,856
Plan fiduciary net position as a percentage of total pension liability	76.75%	72.20%	73.95%
Covered payroll	$ 2,136,733	$ 2,269,850	$ 2,623,050
Net pension liability as a percentage of covered payroll	234.30%	254.63%	200.37%

Additional years will be added to this schedule annually until 10 years' data is presented.

Change of Assumptions:

For measurement date September 30, 2018:

- The assumed investment return assumption was reduced from 7.00% to 6.75%.
- The assumed rates of salary increase, retirement and withdrawal were revised based on a 7-year experience study performed for the Plan.

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - POLICE OFFICERS' PENSION PLAN

City reporting period date	9/30/2020	9/30/2019	9/30/2018
Measurement date	9/30/2019	9/30/2018	9/30/2017
Total pension liability			
Service cost	$ 332,419	$ 329,254	$ 335,185
Interest	1,026,422	1,016,983	970,877
Change in excess State money	-	(120,454)	-
Difference between expected and actual experience	(351,261)	(209,232)	187,216
Change of assumptions	-	454,983	(40,955)
Benefit payments, including refunds of of employee contributions	(1,143,778)	(690,688)	(643,872)
Net change in total pension liability	(136,198)	780,846	808,451
Total pension liability, beginning	15,445,722	14,664,876	13,856,425
Total pension liability, ending (a)	$ 15,309,524	$ 15,445,722	$ 14,664,876
Plan fiduciary net position			
Contributions - City	$ 826,705	$ 854,780	$ 945,540
Contributions - State of Florida	-	236,772	-
Contributions - Employee	142,024	131,498	129,552
Net investment income (loss)	307,543	853,894	950,447
Benefit payments, including refunds of employee contributions	(1,143,777)	(690,688)	(643,872)
Administrative expenses	(38,763)	(25,152)	(51,481)
Other (change in excess State money)	-	-	-
Net change in plan fiduciary net position	93,732	1,361,104	1,330,186
Plan fiduciary net position, beginning	12,164,644	10,803,540	9,473,354
Plan fiduciary net position, ending (b)	$ 12,258,376	$ 12,164,644	$ 10,803,540
Net pension liability (asset) (a)-(b)	$ 3,051,148	$ 3,281,078	$ 3,861,336
Plan fiduciary net position as a percentage of total pension liability	80.07%	78.76%	73.67%
Covered payroll	$ 1,775,300	$ 1,643,725	$ 1,619,400
Net pension liability as a percentage of covered payroll	171.87%	199.61%	238.44%

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - POLICE OFFICERS' PENSION PLAN

City reporting period date	9/30/2017	9/30/2016	9/30/2015
Measurement date	9/30/2016	9/30/2015	9/30/2014
Total pension liability			
Service cost	$ 279,863	$ 291,761	$ 269,182
Interest	931,370	900,982	879,486
Change in excess State money	-	120,454	-
Difference between expected and actual experience	(2,998)	(213,426)	-
Change of assumptions	-	-	1,275,669
Benefit payments, including refunds of of employee contributions	(754,465)	(553,042)	(585,616)
Net change in total pension liability	453,770	546,729	1,838,721
Total pension liability, beginning	13,402,655	12,855,926	11,017,205
Total pension liability, ending (a)	$ 13,856,425	$ 13,402,655	$ 12,855,926
Plan fiduciary net position			
Contributions - City	$ 729,483	$ 574,014	$ 563,203
Contributions - State of Florida	112,972	103,528	96,217
Contributions - Employee	117,274	112,354	103,095
Net investment income (loss)	804,901	43,534	642,480
Benefit payments, including refunds of employee contributions	(754,465)	(553,042)	(585,616)
Administrative expenses	(29,933)	(35,984)	(22,742)
Other (change in excess State money)	-	120,454	-
Net change in plan fiduciary net position	980,232	364,858	796,637
Plan fiduciary net position, beginning	8,493,122	8,128,264	7,331,627
Plan fiduciary net position, ending (b)	$ 9,473,354	$ 8,493,122	$ 8,128,264
Net pension liability (asset) (a)-(b)	$ 4,383,071	$ 4,909,533	$ 4,727,662
Plan fiduciary net position as a percentage of total pension liability	68.37%	63.37%	63.23%
Covered payroll	$ 1,465,925	$ 1,404,425	$ 1,472,786
Net pension liability as a percentage of covered payroll	299.00%	349.58%	321.00%

Additional years will be added to this schedule annually until 10 years' data is presented.

Change of Assumptions:

For measurement date September 30, 2018:

- The assumed investment return assumption was reduced from 7.00% to 6.75%.
- The assumed rates of salary increase, retirement and withdrawal were revised based on a 7-year experience study performed for the Plan.

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CONTRIBUTIONS – ALL PENSION PLANS

Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess (Deficiency)	Covered Payroll	Contributions as a % of Covered Payroll
General Employees' Plan					
2019	$ 1,424,479	$ 1,424,479	$ -	$ 1,795,750	79.33%
2018	$ 1,332,118	$ 1,332,119	$ 1	$ 1,958,933	68.00%
2017	$ 1,175,572	$ 1,175,572	$ -	$ 2,067,067	56.87%
2016	$ 1,112,344	$ 1,112,344	$ -	$ 2,136,733	52.06%
2015	$ 863,613	$ 863,613	$ -	$ 2,269,850	38.05%
2014	$ 950,980	$ 950,980	$ -	$ 2,623,050	36.25%
Police Officers' Plan					
2019	$ 826,705	$ 826,705	$ -	$ 1,775,300	46.57%
2018	$ 841,726	$ 1,091,552	$ 249,826	$ 1,643,725	66.41%
2017	$ 849,061	$ 945,540	$ 96,479	$ 1,619,400	58.39%
2016	$ 825,700	$ 842,455	$ 16,755	$ 1,465,925	57.47%
2015	$ 665,091	$ 677,542	$ 12,451	$ 1,404,425	48.24%
2014	$ 654,280	$ 659,420	$ 5,140	$ 1,472,786	44.77%

Additional years will be added to this schedule annually until 10 years; data is presented.

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CITY OF ATLANTIC BEACH, FLORIDA
NOTES TO THE SCHEDULE OF CONTRIBUTIONS – ALL PENSION PLANS

Significant methods and assumptions used in calculating the actuarially determined contributions:

The following pertain to both City's defined benefit pension plans unless separately stated.

- **Valuation Date:** September 30, 2017. Actuarially determined contribution rates are calculated as of September 30, two years prior to the end of the fiscal year in which contributions are required.
- **Actuarial Cost Method:** Entry Age Normal Cost Method
- **Amortization Method:**
  - *General Employees' Plan* – Closed, Level Dollar Method
  - *Police Officers' Plan* - Closed, Level % of Pay Method
- **Remaining Amortization Period:**
  - *General Employees' Plan* – 10 Years.
  - *Police Officers' Plan* - 30 years.
- **Asset Valuation Method:** 4-year smoothed market value where the difference between the expected and actual return on market value of assets is phased in over a period of four years at a rate of 25% per year.
- **Inflation**:2.50%
- **Salary Increases:**
  - *General Employees Plan* – Age Based ranging from 4.8% to 9.5% (including 2.5% price inflation).
  - *Police Officers' Plan* – Age Based ranging from 4.5% to 18.5% (including 2.5% price inflation).
- **Investment Rate of Return:** 6.75% per year compounded annually, net of investment expenses, including inflation.
- **Retirement Age:** Experience-based table of rates (from Experience Study dated August 9, 2017 for the period October 1 2009 to September 30, 2016) that vary by age.
- **Mortality:**RP-2000 Combined Healthy Participant Mortality Table (for preretirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB.
  - *General Employees' Plan* – For males, the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment and for females, the base mortality rates include a 100% white collar adjustment.
  - *Police Officers' Plan* - For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment and for females, the base mortality rates include a 100% white collar adjustment.

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF INVESTMENT RETURNS – ALL PENSION PLANS

	Year Ended September 30,				
	2019	2018	2017	2016	2015
General Employees' Plan					
Annual money-weighted rate of return net of invest expense	4.04%	8.67%	10.92%	10.18%	1.10%
Police Officers' Plan					
Annual money-weighted rate of return net of invest expense	4.38%	8.26%	10.80%	9.93%	0.53%

Additional years will be added to this schedule annually until 10 years; data is presented.

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Reporting date	9/30/2019	9/30/2018
Measurement date	9/30/2018	9/30/2017
Total OPEB Liability		
Service cost	$ 39,404	$ 41,222
Interest	16,906	14,667
Changes in assumptions	(18,238)	(21,261)
Benefit payments	(23,456)	(22,404)
Net change in total OPEB Liability	14,616	12,224
Total OPEB Liability - beginning	455,339	443,115
Total OPEB Liability - ending	$ 469,955	$ 455,339
Covered-employee payroll	$ 6,647,363	$ 6,272,956
Total OPEB liability as a percentage of covered-employee payroll	7.07%	7.26%

Notes to Schedule:

No assets are being accumulated in a trust to pay for plan benefits.

Changes in Assumptions:
Changes in assumptions reflect the effects of changes in the discount rate of each period. The following are the discount rates used for each measurement date.

Measurement Date	Discount Rate
September 30, 2018	3.83%
September 30, 2017	3.50%
September 30, 2016	3.10%

Additional years will be added to this schedule annually until 10 years; data is presented.

SUPPLEMENTARY INFORMATION

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CITY OF ATLANTIC BEACH, FLORIDA
COMBINING BALANCE SHEET – NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019					
	Special Revenue Funds					
	Tree Replacement	Local Option Gas Tax	Convention Development Tax	Half-Cent Sales Tax	Court Cost Training	Radio Communication
ASSETS						
Equity in pooled cash and investments	$ 81,090	$ 172,605	$ 314,856	$ 1,122,941	$ 40,070	$ 74,093
Cash with fiscal agent	-	-	-	-	-	-
Receivables, net						
Customer accounts, net	-	-	-	-	-	-
Intergovernmental and other	-	83,037	-	156,191	-	-
TOTAL ASSETS	$ 81,090	$ 255,642	$ 314,856	$ 1,279,132	$ 40,070	$ 74,093
LIABILITIES						
Accounts payable and accrued liabilities	3,150	21,301	6,473	181,369	-	-
Construction costs payable	-	-	-	13,532	-	-
Due to other funds	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
TOTAL LIABILITIES	3,150	21,301	6,473	194,901	-	-
FUND BALANCE						
Restricted for:						
Public safety	-	-	-	-	40,070	74,093
Road maintenance and construction	-	234,341	-	1,084,231	-	-
Other capital projects	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	308,383	-	-	-
Committed to:						
Conservation and resource management	77,940	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	77,940	234,341	308,383	1,084,231	40,070	74,093
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 81,090	$ 255,642	$ 314,856	$ 1,279,132	$ 40,070	$ 74,093

2019								
Special Revenue Funds								
Contraband Revenue	Community Development Block Grants	Police Grants	Total Special Revenue Funds	Debt Service	Capital Projects	Totals Non-Major Governmental Funds	2018 Totals
$ 7,356	$ 118,760	$ 10,273	$ 1,942,044	$ -	$ 370,233	$ 2,312,277	$ 1,996,467
-	-	-	-	94,850	-	94,850	-
-	-	-	-	-	115,512	115,512	-
-	100	-	239,328	-	-	239,328	313,079
$ 7,356	$ 118,860	$ 10,273	$ 2,181,372	$ 94,850	$ 485,745	$ 2,761,967	$ 2,309,546
4,995	-	(3)	217,285	-	500	217,785	-
-	3,134	-	16,666	-	-	16,666	16,346
-	116,546	8,083	124,629	114,700	44,067	283,396	200,795
2,766	-	-	2,766	-	-	2,766	1,766
7,761	119,680	8,080	361,346	114,700	44,567	520,613	218,907
-	-	2,193	116,356	-	183,489	299,845	141,524
-	-	-	1,318,572	-	-	1,318,572	1,162,321
-	-	-	-	-	257,689	257,689	443,666
-	-	-	-	-			
-	-	-	308,383	-	-	308,383	257,310
-	-	-	77,940	-	-	77,940	86,638
(405)	(820)	-	(1,225)	(19,850)	-	(21,075)	(820)
(405)	(820)	2,193	1,820,026	(19,850)	441,178	2,241,354	2,090,639
$ 7,356	$ 118,860	$ 10,273	$ 2,181,372	$ 94,850	$ 485,745	$ 2,761,967	$ 2,309,546

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CITY OF ATLANTIC BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019					
	Special Revenue Funds					
	Tree Replacement	Local Option Gas Tax	Convention Development Tax	Half-Cent Sales Tax	Court Cost Training	Radio Communication
REVENUES:						
Non-property taxes	$ -	$ 486,678	$ 120,622	$ 924,384	$ -	$ -
Intergovernmental revenue	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	3,596	18,656
Investment earnings (loss)	-	18,458	7,313	27,974	(585)	1,640
Miscellaneous revenues	14,821	-	-	-	-	-
Total revenues	14,821	505,136	127,935	952,358	3,011	20,296
EXPENDITURES:						
General government	23,519	-	-	-	-	-
Public safety	-	-	-	-	23,478	-
Transportation	-	213,010	17,838	39,986	-	-
Culture/recreation	-	-	368	-	-	-
Capital outlay	-	-	58,656	613,247	-	-
Debt service	-	-	-	-	-	-
Total expenditures	23,519	213,010	76,862	653,233	23,478	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,698)	292,126	51,073	299,125	(20,467)	20,296
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	(235,000)	-	(200,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(235,000)	-	(200,000)	-	-
NET CHANGE IN FUND BALANCE	(8,698)	57,126	51,073	99,125	(20,467)	20,296
FUND BALANCE, beginning of year	86,638	177,215	257,310	985,106	60,537	53,797
FUND BALANCE, end of year	$ 77,940	$ 234,341	$ 308,383	$ 1,084,231	$ 40,070	$ 74,093

2019							
Special Revenue Funds							
Contraband Revenue	Community Development Block Grants	Police Grants	Total Special Revenue Funds	Debt Service	Capital Projects	Totals Non-Major Governmental Funds	2018 Totals
$ -	$ -	$ -	$ 1,531,684	$ -	$ -	$ 1,531,684	$ 1,514,459
-	-	-	-	-	-	-	42,000
-	-	-	22,252	-	-	22,252	33,585
(518)	-	-	54,282	-	2,012	56,294	(1,102)
-	-	-	14,821	-	-	14,821	52,977
(518)	-	-	1,623,039	-	2,012	1,625,051	1,641,919
-	-	-	23,519	-	-	23,519	-
-	-	-	23,478	-	3,000	26,478	96,134
-	-	-	270,834	-	-	270,834	386,854
-	-	-	368	-	-	368	31,799
24,884	-	-	696,787	-	1,500	698,287	513,973
-	-	-	-	19,850	-	19,850	
24,884	-	-	1,014,986	19,850	4,500	1,039,336	1,028,760
(25,402)	-	-	608,053	(19,850)	(2,488)	585,715	613,159
-	-	-	-	-	-	-	303,000
-	-	-	(435,000)	-	-	(435,000)	(517,300)
-	-	-	(435,000)	-	-	(435,000)	(214,300)
(25,402)	-	-	173,053	(19,850)	(2,488)	150,715	398,859
24,997	(820)	2,193	1,646,973	-	443,666	2,090,639	1,691,780
$ (405)	$ (820)	$ 2,193	$ 1,820,026	$ (19,850)	$ 441,178	$ 2,241,354	$ 2,090,639

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CITY OF ATLANTIC BEACH, FLORIDA
HISTORICAL REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2015, THROUGH SEPTEMBER 30, 2019

	2019	2018	2017	2016	2015
Revenues					
Operating Revenues:					
Water:					
Customer charges	$ 3,462,039	$ 3,206,520	$ 3,262,314	$ 3,177,331	$ 2,992,677
Miscellaneous charges	67,291	64,563	65,198	62,477	62,286
Total water	3,529,330	3,271,083	3,327,512	3,239,808	3,054,963
Sewer:					
Customer charges	5,399,935	5,092,613	5,111,353	5,045,673	4,934,151
Miscellaneous charges	-	-	590	-	107
Total sewer	5,399,935	5,092,613	5,111,943	5,045,673	4,934,258
Total operating revenues	8,929,265	8,363,696	8,439,455	8,285,481	7,989,221
Non-operating revenues					
Investment income (loss):					
Water	163,209	(7,606)	21,455	58,092	(7,718)
Sewer	115,389	(8,249)	17,281	38,929	(4,257)
Total non-operating revenues	278,598	(15,855)	38,736	97,021	(11,975)
Total revenues	9,207,863	8,347,841	8,478,191	8,382,502	7,977,246
Expenses					
Operating expenses:					
Water	1,299,974	1,348,985	1,488,854	1,379,495	1,442,578
Sewer	2,387,924	2,393,828	2,309,637	2,064,614	2,055,780
Total operating expenses	3,687,898	3,742,813	3,798,491	3,444,109	3,498,358
Administrative, non divisional and other					
Water	508,655	508,655	502,058	561,069	563,356
Sewer	624,796	624,796	591,161	725,248	734,839
Total administrative non-divisional and other	1,133,451	1,133,451	1,093,219	1,286,317	1,298,195
Total expenses	4,821,349	4,876,264	4,891,710	4,730,426	4,796,553
Net revenues available for debt service	4,386,514	3,471,577	3,586,481	3,652,076	3,180,693
Non-operating income(expense)					
Interest expense	(381,546)	(404,297)	(455,259)	(481,693)	(556,635)
Loan amortization	(93,910)	(93,910)	(93,910)	(93,910)	(98,507)
Total non-operating income (expense)	(475,456)	(498,207)	(549,169)	(575,603)	(655,142)
Change in net position before depreciation expense and interfund transfers	$ 3,911,058	$ 2,973,370	$ 3,037,312	$ 3,076,473	$ 2,525,551

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULES OF NET REVENUES IN ACCORDANCE WITH BOND RESOLUTIONS – ENTERPRISE FUNDS (WATER AND SEWER)
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2018

	2019	2018
Gross revenues:		
Utility	$ 8,929,265	$ 8,302,234
Connection charges	44,018	61,460
Interest	328,612	(15,856)
Total Gross Revenues	9,301,895	8,347,838
Operating Expenses		
Personnel services	1,794,213	2,056,311
Contractual services	643,360	604,079
Supplies	474,547	398,803
Repairs and maintenance	188,756	159,229
Utilities	352,529	348,357
Intergovernmental charges	1,133,451	1,133,451
Other expenses	234,493	146,239
Total operating expenses	4,821,349	4,846,469
Total net revenues in accordance with Bond resolutions	$ 4,480,546	$ 3,501,369
Total debt service	$ 1,856,755	$ 1,999,898
Debt service coverage ratio	241.31%	175.08%
Required debt service coverage ratio	110.00%	110.00%

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CITY OF ATLANTIC BEACH, FLORIDA
OTHER BOND COVENANT DISCLOSURES
FOR THE YEAR ENDED SEPTEMBER 30, 2015, THROUGH SEPTEMBER 30, 2019

Utility Service Tax Collections
(last five years)

Year	Electricity	Communications	Gas	Fuel Oil	Total
2019	$ 587,563	$ 484,505	$ 12,518	$ -	$ 1,084,586
2018	498,379	497,133	16,262	-	1,011,774
2017	475,895	479,551	15,229	-	970,675
2016	483,516	500,295	17,881	6	1,001,698
2015	476,997	526,996	15,555	7	1,019,555

Ad Valorem Tax Collections
(last five years)

Year	Total
2019	$ 5,519,446
2018	5,063,409
2017	4,730,476
2016	4,482,739
2015	4,113,476

OTHER STATISTICAL INFORMATION

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CITY OF ATLANTIC BEACH, FLORIDA
MAJOR UTILITY CUSTOMERS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(UNAUDITED)

	Annual Billings
Fleet Landing (retirement community)	$ 381,284
Navy (Federal Government)	251,496
City of Atlantic Beach, Florida	145,132
Hanna Park (regional park)	129,256
John's Creek Estates (mobile home park)	127,020
PAC-2160 Mayport GP, LLC	124,123
PBG MAYPORT LLC	112,620
Sea Turtle Inn	98,085
Oaks of Atlantic Beach (mobile home park)	87,890
Avesta Homes (apartment complex)	69,275
	$ 1,526,181

ADDITIONAL ELEMENTS OF REPORT PREPARED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS,* ISSUED BY THE COMPTROLLER GENERAL OF THE UNITED STATES; THE *RULES OF THE AUDITOR GENERAL* OF THE STATE OF FLORIDA; AND OTHER CONTRACT REQUIREMENTS

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CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	CFDA#	Contract/Grant Identification	Federal Award Amount	Federal Expenditures
U.S. Department of Homeland Security				
Indirect Programs passed through:				
Florida Division of Emergency Management (FEMA):				
Disaster Grants - Public Assistance	97.036	Z0433	$782,319	$782,319
U.S. Department of Justice				
Indirect Programs passed through:				
Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JAGC-DUVA-3-N2-032	14,427	14,427
U.S. Department of Commerce				
Indirect Programs passed through:				
Florida Department of Environmental Protection:				
Coastal Zone Management Administration	11.419	CM922	30,000	30,000
Total Expenditures of Federal Awards			$ 826,746	$ 826,746

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

Basis of Presentation – The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 220, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart F*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the City.

Basis of Accounting – The schedule of expenditures of federal awards are presented using the same basis of accounting as the fund in which the grant is recorded, generally the accrual or modified accrual basis, as described in Note 1 to the City's financial statements. The City's federal awards did not include indirect cost reimbursement and, therefore, the City did not elect to use the 10 percent de minimis cost rate as covered by 2 CFR 200.414.

Contingencies - The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the City. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

U.S. Department of Homeland Security - During the year ended September 30, 2019, FEMA approved $782,319 of eligible expenditures that were incurred in a prior year and are included in the accompanying schedule of expenditures of federal awards.

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

Report on Compliance for Each Major Federal Program
We have audited the City of Atlantic Beach, FL (the City) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program
In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

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Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Internal Control over Compliance

Management of the City, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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, non-compliance 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 non-compliance 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

_____
Gainesville, Florida

DRAFT

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the City of Atlantic Beach, Florida (the City).

2. The audit did report a material weakness on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. The finding is detailed in the accompanying Independent Auditor's Report on Financial Reporting and Compliance as finding 15-1.

3. There were no instances of non-compliance identified during the audit of the financial statements reported in the 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*.

Federal Awards

4. The audit did report any significant deficiencies or material weaknesses in internal control over major federal programs that are required to be reported in the schedule of findings and questioned costs.

5. The report on compliance for the major federal programs expresses an unmodified opinion.

6. The audit disclosed findings as noted above that are required to be reported in accordance with the *Uniform Guidance*.

7. The programs tested as major federal program included:

Federal Programs	CFDA No.
Disaster Grant – Public Assistance - FEMA	97.036

8. The threshold for distinguishing Type A and B programs was $750,000 for federal programs.

9. The City did not qualify as a low risk auditee for federal grant programs.

Financial Statement Findings

Financial statement findings, if any, are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and Compliance.

DRAFT

CITY OF ATLANTIC BEACH, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed no findings for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Status of Prior Audit Findings

There were no prior year findings required to be reported in accordance with the Uniform Guidance.

DRAFT

PURVIS GRAY

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

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Atlantic Beach, Florida, (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated _____.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of City'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 City'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 over financial reporting 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. We consider the following deficiencies in internal control to be material weaknesses:

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

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

15-1 – Financial Close and Reporting

Condition—At the commencement of final fieldwork, it was noted that the preliminary working trial balance did not reflect all of the required closing entries. As a result, several adjustments were required after we began the audit process, including entries to adjust beginning fund balance, accrue unrecorded receivables and liabilities, and reverse prior year accruals.

Effect—The lack of an effective financial close and reporting process increases the risk that material misstatements will not be detected in a timely manner. It also results in delays in performing and completing the audit.

Recommendation—We recommend that the City's finance department evaluates their monthly and yearly financial close and reporting process. In addition, the finance department should perform variance analysis throughout the year over major balance sheet and income statement accounts in order to identify and correct any errors in a timely manner.

FY19 Update—The City has made significant improvements related to the financial reporting and close process. We noted a significant reduction in the volume and amount of identified audit adjustments. However, we did note several significant adjustments including a reversal of a prior year due from other governments in the amount of $289,000 and the correction of construction in progress in the amount of $190,000. We recommend that the City continues to improve their financial reporting and close process in order to meet the June 30 reporting deadline.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

_____
Gainesville, Florida

DRAFT

PURVIS GRAY

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

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

We have examined the City of Atlantic Beach, Florida's (the City) compliance with Section 218.415, Florida Statutes during the period ended September 30, 2019, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the City, its management, and is not intended to be, and should not be, used by anyone other than these specified parties.

_____
Gainesville, Florida

DRAFT

PURVIS GRAY

MANAGEMENT LETTER

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

Report on the Financial Statements
We have audited the financial statements of the City of Atlantic Beach, Florida (the City) as of and for the year ended September 30, 2019, and have issued our report thereon dated _____.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards,* AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General.* Disclosures in those reports and schedule, which are dated _____, 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 report. Corrective actions have been taken to address prior audit findings 17-1, 18-1, 18-2, and 18-3. Prior Year uncorrected Findings and Recommendations are reported below:

Tabulation of Uncorrected Audit Findings	
2016-2017 FY Finding #	**2015-2016 FY Finding #**
17-3	15-1

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

Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

MANAGEMENT LETTER

Financial Condition and Management

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

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

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 have the following recommendations:

17-3 – Insurance Premium Tax Revenues

Condition—During review of the Police Officers' Retirement Plan, we noted that the fiscal year 2017 insurance premium tax revenues were withheld by the State of Florida for several months due to reporting issues identified by the State of Florida that were not corrected timely. The City contributed additional funds to the Plan during 2017 to cover the contribution shortfall. The reporting issues were corrected during fiscal year 2018 and the City ultimately received the withheld funds.

Recommendation—The timely correction of any reporting errors is important to avoid monies being withheld by the State of Florida and minimize the loss of potential investment earnings.

FY 19 Update—The City did not timely submit all of the required reporting requirements in order for the plan to receive the fiscal year 2019 insurance premium tax revenue. Upon submission of the audit, the City expects to have met the remaining reporting requirements and to receive the payment in fiscal year 2020.

Annual Financial Report

Sections 10.554(1)(i)5.(b.) and 10.556(7), *Rules of the Auditor General,* require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2018, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2019. In connection with our audit, we determined that these two reports were in agreement.

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Honorable Mayor, City Commissioners, and
City Manager
City of Atlantic Beach
Atlantic Beach, Florida

MANAGEMENT LETTER

Special District Component Units

Section 10.554(1)(i)5.(d), *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that there were no special district component units that were required to be reported in accordance with Section 218.39(3)(b), Florida Statutes.

Other Matters

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

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, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DRAFT

_____
Gainesville, Florida

City of Atlantic Beach
800 Seminole Road
Atlantic Beach, Florida 32233-54445
Telephone (904) 247-5800
Fax (904) 247-5819
http://www.coab.us

November 16, 2020

Purvis, Gray and Company, LLP
P.O. Box 141270
Gainesville, FL 32614

RE: Responses to the Management Letter

Internal Control Over Financial Reporting

15-1 – Financial Close and Reporting

Condition—At the commencement of final fieldwork it was noted that the preliminary working trial balance did not reflect all of the required closing entries. As a result, several adjustments were required after we began the audit process, including entries to adjust beginning fund balance, accrue unrecorded receivables and liabilities, and reverse prior year accruals.

Effect—The lack of an effective financial close and reporting process increases the risk that material misstatements will not be detected in a timely manner. It also results in delays in performing and completing the audit.

Recommendation—We recommend that the City's finance department evaluates their monthly and yearly financial close and reporting process. In addition, the finance department should perform variance analysis throughout the year over major balance sheet and income statement accounts in order to identify and correct any errors in a timely manner.

FY19 Update—The City has made significant improvements related to the financial reporting and close process. We noted a significant reduction in the volume and amount of identified audit adjustments. However, we did note several significant adjustments including a reversal of a prior year due from other governments in the amount of $289,000 and the correction of construction in progress in the amount of $190,000. We recommend that the City continues to improve their financial reporting and close process in order to meet the June 30 reporting deadline.

Management Response to Comment 15-1 – Financial Close and Reporting

The City continues to make improvements to its financial reporting and close process as well as engaging a consultant to provide assistance. This comment will not be repeated in future reports.

Other Matters

17-3 – Premium Tax Revenues

Condition—During review of the Police Officers' Retirement Plan, we noted that the fiscal year 2017 insurance premium tax revenues were withheld by the state of Florida for several months due to reporting issues identified by the State of Florida that were not corrected timely. The City contributed additional funds to the Plan during 2017 to cover the contribution shortfall. The reporting issues were corrected during fiscal year 2018 and the City ultimately received the withheld funds.

Recommendation—The timely correction of any reporting errors is important to avoid monies being withheld by the State of Florida and minimize the loss of potential investment earnings.

FY 19 Update – The City did not timely submit all of the required reporting requirements in order for the plan to receive the fiscal year 2019 insurance premium tax revenue. Upon submission of the audit, the City expects to have met the remaining reporting requirements and to receive the payment in fiscal year 2020.

Management Response to Comment 17-3 – Premium Tax Revenues

The City has taken steps necessary to ensure that all reporting requirements by the State of Florida will be met by the reporting deadline.

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Melissa Burns, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of Atlantic Beach is a local governmental entity of the State of Florida
2. City of Atlantic Beach adopted Ordinance No. 80-92-51 implementing water and sewer impact fees; and
3. City of Atlantic Beach has complied with and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FUTHER AFFIANT SAYETH NAUGHT.

Melissa Burns
(Chief Finance Officer of the Entity)

STATE OF FLORIDA
COUNTY OF DUVAL

SWORN TO AND SUBSCRIBED before me this 16th day of November, 2020.

Donna L Bartle
NOTARY PUBLIC
Print Name Donna L. Bartle

Personally Known ✓ or produced identification ____

Type of identification produced: N/A

My Commission Expires:
May 14, 2021

DONNA L. BARTLE
MY COMMISSION # GG 078627
EXPIRES: May 14, 2021
Bonded Thru Notary Public Underwriters

DRAFT

PURVIS GRAY

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Mayor and
City Commissioners
Atlantic Beach, Florida

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 City of Atlantic Beach, Florida (the City), for the year ended September 30, 2019, and have issued our report thereon dated _____. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 16, 2016, and our required communications letter dated August 29, 2018. Professional standards require that we provide you with the following information related to our audit:

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements.

The City changed the presentation of internal service charges between the General fund and the applicable Enterprise funds on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds on page 16 of the financial statements. Interfund charges billed to the Enterprise funds are now netted in the applicable General fund functions providing the services. This change has no impact on net change in fund balance.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the depreciation and accumulated depreciation, which is based on the useful lives determined by asset type.
- Management's estimate of the allowance for uncollectible accounts, which is based on historical trends and an analysis of the collectability of individual accounts.

DRAFT

To the Honorable Mayor and
City Commissioners
Atlantic Beach, Florida

- Management's estimate of the other Postemployment Benefits Obligation, which is based on actuarial assumptions and estimates.

- Management's estimate of the net pension liability for the City's two defined benefit pension plans is based on the actuarial valuations performed by qualified actuaries. As permitted by Governmental Accounting Standards Board (GASB) Statement No. 68, the City has elected to use a measurement date to record the net pension liabilities and related deferred inflows and outflows of resources that is one year prior to the reporting date. The net pension liability represents the difference between the value of the pension plan assets and the total pension liability, which is measured using various actuarial assumptions. These assumptions, if changed, could have a significant impact on recorded amounts.

- Management's estimate of the allocation of the City's net pension liability and other related items between the business-type and governmental activities. This allocation is based on the actuarial accrued liability of each active employee and retirees. This information is obtained from the actuary. These assumptions, if changed, could have a significant impact on the allocation amounts.

- Management's estimate of compensated absences, which is based on payroll data as of year-end, including the employees' current rate of pay and accrued hours for vacation and sick leave.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- The disclosure in Note 7 that discusses Pension Plans for the City.

We evaluated the key factors and assumptions used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit
The completion of our audit was delayed due to delays in receiving all of the necessary information to complete the audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. As described in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters, we detected misstatements that we consider to be material. All material misstatements identified were corrected and posted by management. A listing of journal entries has been attached to this letter.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated _____.

DRAFT

To the Honorable Mayor and
City Commissioners
Atlantic Beach, Florida

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on other statistical information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Commission and management of the City of Atlantic Beach, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

_____
Gainesville, Florida

DRAFT

City of Atlantic Beach
Year End: September 30, 2019
Adjusting Journal Entries
Date: 10/1/2018 To 9/30/2019

Date	Type	Name	Account No	Debit	Credit
9/30/2019	N	REFUNDING DIFFERENCE / 2014 TD BANK REF BONDS	400-0000-224-92-02 400		(37,780)
9/30/2019	N	OTHER DEBT SERVICE COSTS / 2014 BOND AMORT	400-0000-590-73-13 400	37,780	
9/30/2019	N	REFUNDING DIFFERENCE / 2014 TD BANK REF BONDS	410-0000-224-92-02 410		(56,130)
9/30/2019	N	OTHER DEBT SERVICE COSTS / 2014 BOND AMORT	410-0000-590-73-13 410	56,130	
9/30/2019	N	REFUNDING DIFFERENCE / 2014 TD BANK REF BONDS	470-0000-224-92-02 470		(14,033)
9/30/2019	N	OTHER DEBT SERVICE COSTS / 2014 BOND AMORT	470-0000-590-73-13 470	14,033	
		(PGC) To record CY activity for 2014 Bond Refunding Discount Amortization			
9/30/2019	N	ACCRUED INTEREST PAYABLE / 2004 UTIL REV REF BONDS	400-0000-215-05-00 400	4,954	
9/30/2019	N	INTEREST / TD BANK-URB SERIES 2014	400-0000-591-72-04 400		(4,954)
9/30/2019	N	ACCRUED INTEREST PAYABLE / 2004 UTIL REV REF BONDS	410-0000-215-05-00 410	7,360	
9/30/2019	N	INTEREST / TD BANK-URB SERIES 2014	410-0000-591-72-04 410		(7,360)
9/30/2019	N	ACCRUED INTEREST PAYABLE / 2004 UTIL REV REF BONDS	470-0000-215-05-00 470	1,840	
9/30/2019	N	INTEREST / TD BANK-URB SERIES 2014	470-0000-591-72-04 470		(1,840)
		(PGC) To adjust Interest Payable and CY Interest to agree to 2014 Bond Amortization schedule			
9/30/2019	N	CURRENT PORTION / SRF LOAN DW160710	400-0000-203-10-01 400		(979)
9/30/2019	N	LONG-TERM PORTION / SRF LOAN DW160710	400-0000-203-90-01 400	36,848	
9/30/2019	N	ACCRUED INTEREST PAYABLE / SRF DW160710 LOAN	400-0000-215-07-00 400	365	
9/30/2019	N	INTEREST / SRF LOAN-DW160710	400-0000-591-72-09 400		(365)
9/30/2019	N	OTHER NON-OPERATING / SRF DW160710 DEBT RECLASS	400-0000-599-69-93 400		(35,869)
		(PGC) To adjust Interest Payable, CY Interest, Current Liabilities, and LT liabilities to agree to SRF DW160710 Loan Amortization schedule			
9/30/2019	N	CAPITAL LEASES PAYABLE / VAC CON LEASE 18	410-0000-235-01-00 410	31,503	
9/30/2019	N	CAPITAL LEASES PAYABLE / VAC CON LEASE 18	410-0000-235-01-00 410	54	
9/30/2019	N	PRINCIPAL / VAC CON CAP LEASE 18	410-5506-584-71-18 410		(31,503)
9/30/2019	N	PRINCIPAL / VAC CON CAP LEASE 18	410-5506-584-71-18 410		(54)
9/30/2019	N	CAPITAL LEASES PAYABLE / VAC CON LEASE 18	470-0000-235-01-00 470	31,503	
9/30/2019	N	CAPITAL LEASES PAYABLE / VAC CON LEASE 18	470-0000-235-01-00 470	54	
9/30/2019	N	PRINCIPAL / VAC CON CAP LEASE 18	470-0000-584-71-18 470		(31,503)
9/30/2019	N	PRINCIPAL / VAC CON CAP LEASE 18	470-0000-584-71-18 470		(54)
		Reclass principal payments in Enterprise Funds. Should reduce prinicpal rather than be booked as expense			
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(71,522)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(152,358)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(50,185)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(11,890)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(2,085)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(245)
9/30/2019	N	DUE FROM OTHER GOVT AGEN / AUDIT ADJUSTMENT	001-0000-133-02-00 001		(814)
9/30/2019	N	PUBLIC SERVICE TAX / ELECTRIC-JEA-5% base chgs	001-0000-314-10-00 001	50,185	
9/30/2019	N	ELECTRIC-6% total charges / JEA	001-0000-323-10-02 001	71,522	
9/30/2019	N	ELECTRIC-6% total charges / JEA	001-0000-323-10-02 001	152,358	
9/30/2019	N	GAS / TECO/PEOPLES GAS	001-0000-323-40-01 001	245	
9/30/2019	N	GAS / TECO/PEOPLES GAS	001-0000-323-40-01 001	814	
9/30/2019	N	STATE SHARED REVENUES / ALCOHOLIC BEVERAGE LICENS	001-0000-335-15-00 001	11,890	
9/30/2019	N	DECIDED BY TRAFFIC COURT / CLERK-FINES AN FORFEITS	001-0000-351-50-01 001	2,085	
		Client did not reverse all PY AR accruals			
9/30/2019	N	A/D-IMPR OTHER-PURCHASED / LAND IMPROVEMENTS	470-0000-165-91-01 470		(107,310)
9/30/2019	N	DEPRECIATION / LAND IMPROVEMENTS	470-0000-538-59-11 470	107,310	
9/30/2019	N	A/D-IMPR OTHER BUILDING / ROAD IMPROVEMENTS	900-0000-167-97-02 900		(305,606)
9/30/2019	N	DEPRECIATION / ROAD IMPROVEMENTS	900-5002-541-59-02 900	305,606	
		Audit Adjustment - Client forgot to record GASB 34 depr entries			
9/30/2019	N	FIXED ASSETS / IMPR OTHER BLDG-PURCHASED	410-0000-164-91-00 410		(190,507)

DRAFT

9/30/2019	N	FIXED ASSETS / IMPR OTHER BLDG-PURCHASED	410-0000-164-91-00 410		(20,764)
9/30/2019	N	ALLOWANCE FOR DEPRECIATN / A/D-MACH & EQUIPMT-OTHE	410-0000-167-91-00 410		(2,308)
9/30/2019	N	DEPRECIATION / MACHINERY & EQUIPMENT	410-0000-535-59-05 410	2,308	
9/30/2019	N	OTHER NON-OPERATING / CAPITAL EXPENSE RECLASS	410-0000-599-69-99 410	190,507	
9/30/2019	N	OTHER NON-OPERATING / CAPITAL EXPENSE RECLASS	410-0000-599-69-99 410	20,764	

PBC entry to correct error

9/30/2019	N	LIABILITIES & OTHER CRED / PAYABLES	400-0000-202-00-00 400	11,930	
9/30/2019	N	LIABILITIES & OTHER CRED / CONTRACT-RETAINAGE PAYA	400-0000-206-00-00 400		(11,140)
9/30/2019	N	DUE TO OTHER GOVT.UNITS / 10% UTILITY PUB. SVC. TA	400-0000-208-03-00 400		(790)

PGC entry to clean up old o/s payable

9/30/2019	N	Prepaid Expense / Insurance	400-0000-155-01-00 400		(103,063)
9/30/2019	N	LIABILITIES & OTHER CRED / PAYABLES	400-0000-202-00-00 400	103,063	
9/30/2019	N	ASSET / PREPAID EXPENSES	410-0000-155-00-00 410		(88,722)
9/30/2019	N	LIABILITIES & OTHER CRED / PAYABLES	410-0000-202-00-00 410	88,722	
9/30/2019	N	ASSET / PREPAID EXPENSES	470-0000-155-00-00 470		(16,242)
9/30/2019	N	LIABILITIES & OTHER CRED / PAYABLES	470-0000-202-00-00 470	16,242	

Client posted 2020 expense to prepaid and AP. Reversed entry.

DRAFT

CITY OF ATLANTIC BEACH
CITY COMMISSION MEETING
STAFF REPORT

AGENDA ITEM:	Resolution No. 20-56 authorizing the Purchase of Additional Police Body Cameras
SUBMITTED BY:	Victor Gualillo, Chief of Police
TODAY'S DATE:	November 4, 2020
MEETING DATE:	November 23, 2020

BACKGROUND:

The Police Department has begun to implement a body-worn camera program and previously selected and purchased the WatchGuard Video system after Commission approval under Resolution 20-26. At the time of original purchase, 13 body cameras were purchased with the available funds.

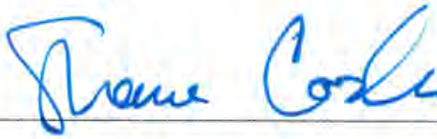
The Department intends to purchase 27 additional cameras, necessary additional software licenses for each camera, and 4 additional docking stations to use with the system. This would provide a camera for every member of the Department for field use.

WatchGuard Video is the sole manufacturer of these cameras and its software for use with its system and they are not available for purchase from any other vendor.

RECOMMENDATION: For the Commission to authorize by resolution the expenditure of available police funds from account 300-2001-521-64-00 for additional body cameras, associated equipment and software for approximately $48,000.

ATTACHMENTS:

1. Resolution No. 20-56
2. Quote for purchase
3. Sole Source Letter

CITY MANAGER: 

RESOLUTION NO. 20-56

A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA, AUTHORIZING THE POLICE DEPARTMENT TO PURCHASE ADDITIONAL BODY-WORN CAMERAS.

WHEREAS, body-worn cameras have become a cutting edge tool in law enforcement; and

WHEREAS, the City of Atlantic Beach aims to maximize transparency, accountability, and trust in its Police Department; and

WHEREAS, the Police Department has previously purchased appropriate body-worn cameras and software for this system; and

WHEREAS, a total of 27 cameras and all necessary peripheral items and software to complete a body-worn camera program can be purchased for approximately $48,000; and

WHEREAS, exemptions under Municipal Ordinance Section 2-336 (2) allow for purchases made from sole source vendors and 2-336 (7) allow software purchases to be made outside of the formal bid process and Section 2-338 (10) gives the City Manager authority to approve purchases under these exemptions; and

WHEREAS, the funds necessary to complete this purchase are available in the 2020-21 Police Department Budget.

NOW THEREFORE, be it resolved by the City Commission of the City of Atlantic Beach as follows:

SECTION 1. The City Commission hereby authorizes the City Manager to engage in the necessary city purchasing process to purchase additional police body-worn cameras and peripheral equipment and software in accordance with the City Purchasing Policy.

SECTION 2. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED by the City of Atlantic Beach, this 23th day of November, 2020.

_____
Ellen Glasser, Mayor

Attest:

_____
Donna L. Bartle, City Clerk

Approved as to form and correctness:

_____
Brenna M. Durden, City Attorney

WATCH GUARD

4RE/VISTA Price Quote

CUSTOMER: Atlantic Beach Police Department

,
,,
,,,

ATTENTION: Sgt. Chase Jamison

PHONE: 904-247-5859

E-MAIL:

ISSUED: 10/19/2020 4:52 PM

EXPIRATION: 12/31/2020 12:00 AM

TOTAL PROJECT ESTIMATED AT: $48,015.00

SALES CONTACT: Douglas Armstrong

DIRECT: (469) 342-8968

E-MAIL: doug.armstrong@motorolasolutions.com

4RE and VISTA Proposal

VISTA HD Cameras and Options

Part Number	Detail	Qty	Direct	Discount	Total Price
VIS-EXT-WIF-001	VISTA HD WiFi Additional Camera Only	27.00	$995.00	$35.00	$25,920.00
VIS-VTS-DTC-001	VISTA Transfer Station Assy, 8 Cameras, Ethernet, DEV 144, Enhanced ESD Protection	4.00	$1,495.00	$75.00	$5,680.00

VISTA HD Warranties

Part Number	Detail	Qty	Direct	Discount	Total Price
WAR-VIS-CAM-1ST	Warranty, VISTA 1st Year (Months 1-12) Included	27.00	$0.00	$0.00	$0.00

WatchGuard Video Technical Services

Part Number	Detail	Qty	Direct	Discount	Total Price
Freight	Shipping/Handling and Processing Charges	1.00	$485.00	$0.00	$485.00
					$32,085.00

EvidenceLibrary.com

Evidence Library 4 Web Software and Licensing

Part Number	Detail	Qty	Direct	Discount	Total Price
ELC-SAH-UNL-ASD	Evidencelibrary.com, Software and Hosting, Unlimited Assigned, Annually per device	27.00	$495.00	$0.00	$13,365.00
					$13,365.00

4RE and VISTA Proposal

WatchGuard Video Technical Services

Part Number	Detail	Qty	Direct	Discount	Total Price
BRK-DV1-MIC-100	USB Dock, D300, Desktop Charge/Upload Kit Incl. Power and USB Cables 44.00 $95.00 $0.00 $4,180.00 VIS-300-BAT-RMV V300, Battery, Removable and R	27.00	$95.00	$0.00	$2,565.00

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www.WatchGuardVideo.com

WATCH GUARD

4RE/VISTA Price Quote

Shipping and Handling

Part Number	Detail	Qty	Direct	Discount	Total Price
Freight	Shipping/Handling and Processing Charges	1.00	$0.00	$0.00	$0.00

$2,565.00

Total Estimated Tax, may vary from State to State $0.00

Configuration Discounts	$1,245.00
Additional Quote Discount	$0.00
Total Amount	$48,015.00

NOTE: This is only an estimate for 4RE & VISTA related hardware, software and WG Technical Services. Actual costs related to a turn-key operation requires more detailed discussion and analysis, which will define actual back-office costs and any costs associated with configuration, support and installation. Please contact your sales representative for more details.

To accept this quotation, sign, date and return with Purchase Order: _____ DATE: _____

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www.WatchGuardVideo.com

WATCH GUARD
DIGITAL IN-CAR VIDEO

2/15/20

Prospective WatchGuard Video Customer

Reference: WatchGuard Video Sole Source Letter

To whom it may concern:

WatchGuard Video is the exclusive and sole manufacturer of the DV-1 Digital In-Car Video System, the 4RE Digital In-Car Video System, the High Fidelity Wireless Microphone System, and the VISTA wearable camera system. With the exception of the following agreements, these products are represented and sold only by WatchGuard Video Regional Sales Managers selling factory direct in protected sales territories. The exceptions to this are agreements allowing resellers to distribute WatchGuard products on a General Services Administration Contract (GSA), and State Contracts in Pennsylvania, Louisiana, and New Jersey.

Additionally, several important and unique features are available only with these products;

DV-1 and 4RE Unique Features

- Record-After-The-Fact provides the ability to retrieve video not previously recorded as an event for up to 60 hours of ignition time for retrieval and downloading.
- Through the automatic media overflow function, a DVD (DV-1) or Removable USB Drive (4RE) can be full and the hard drive buffer stores all video until a new DVD or USB Drive is placed in the system. At that time all of the recorded events are captured without 1 second of loss.

DV-1

- The system records digital video onto rewritable DVD-Video discs that play in consumer DVD players, allowing for the actual evidence recorded in the car to be the exact evidence presented in court. The system records pre and post event as part of the same Title and not separated. The DVD burning process happens in real-time, and while in motion.
- Supervisors can recover up to 6 of the previous DVDs recorded in the event a DVD is damaged. The system creates a mirror image of the original.
- The DVD recorder is isolated from shock and vibration using a silicone-oil dampened suspension system.
- The complete system is offered in a 1-Piece overhead mounted version that mounts conveniently using an overhead mounting bracket.

WatchGuard, Inc. is also the sole provider of hardware warranty and software maintenance support services for the above mentioned products.

4RE

- 4RE is the only high-definition digital in-car video system available today that features the Patented multiple resolution encoding. This allows the front camera to record in two different IACP compliant resolutions simultaneously, allowing the most critical events to be saved in 720P high-definition and the routine events to be saved in 480P (864x480) resolution.

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Toll Free (800) 605-6734 · Main (972) 423-9777 · Fax (972) 423-9778
www.WatchGuardVideo.com

- 4RE exclusively offers the Panoramic X2 camera, manufactured only by WatchGuard Video, which is the industry's only dual lens, rotatable turret camera which houses a 68 degree rotatable camera and a 150 degree panoramic camera.

Wireless Microphone

- The Hi-Fi microphone has near CD quality high fidelity sound, a line of sight range of one to two miles, and superior building penetration capabilities.
- Using patent pending intelligent standby and a lithium polymer battery gives the microphone its extraordinary battery life of up to 24 hours of talk time, and up to 30 days of standby time.
- The wireless microphone holsters are manufactured exclusively for WatchGuard and manufactured to WatchGuard transmitter specification.

VISTA

- VISTA is constructed with industrial grade components and is manufactured in the U.S.A. It is capable of recording both High Definition and Standard Definition video, and battery life capable of record up to 9 continuous hours of HD video. VISTA has other unique features, including:
  - The only wearable camera to integrate with the WatchGuard Video Evidence Library and Evidence Library Express video and evidence management applications.
  - Record-After-The-Fact which gives the ability to retrieve video not previously recorded as an event

EVIDENCE LIBRARY 4 EVIDENCE MANAGEMENT SOFTWARE

- Evidence Library 4 Web (EL4) utilizes Microsoft SQL Server databases, and can be hosted on premise on agency servers, or deployed as a hybrid solution.
  - WatchGuard engineers designed this software from the ground up to have all of the functionality, features, and the customization options necessary to ensure that law enforcement agencies have a tool they can use to protect, search, copy, share and create reports for their video evidence.
  - Using the building blocks of Microsoft Windows Server, Microsoft SQL Server and Active Directory provide for seamless integration into your existing infrastructure.

Respectfully submitted,



Troy Montgomery
Vice President of Sales
WatchGuard Video

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CITY OF ATLANTIC BEACH
CITY COMMISSION MEETING
STAFF REPORT

AGENDA ITEM: 90-Day Calendar for the Mayor and Commission

SUBMITTED BY: Yvonne Calverley, Executive Assistant to the City Manager yc

DATE: November 10, 2020

MEETING DATE: November 23, 2020

BACKGROUND: The 90-day calendar is included on the agenda for the purpose of setting meeting dates, determining the location, time and whether or not to videotape special meetings and workshops if the Commission desires.

The rolling 90-day calendar will be revised after receiving input from City staff and the Commission and will be included in each agenda for consideration.

Special notes:
- Photos of the new elected officials/commission are scheduled to be taken on Monday, Nov. 23 at 3 pm.
- Special Called Meeting – Appeal hearing of CDB decision: 1966 Beach Avenue is scheduled for Monday, Nov. 23 at 4 pm.
- Special Called Meeting – Appeal hearing of CDB decision: 1927 Beach Avenue is scheduled for Monday, Dec. 14 at 4 pm.
- A Town Hall Meeting is *tentatively* scheduled for 10 am on Saturday, Jan. 9 at the Gail Baker Center.
- Commission Priority Setting meeting needs to be scheduled during the month of January.

BUDGET: None

RECOMMENDATION: Approve the 90-Day Calendar for December 2020 through February 2021

ATTACHMENT: 1) Mayor and Commission 90-Day Calendar (December 2020 through February 2021)

REVIEWED BY CITY MANAGER: Diane Cook

MAYOR AND COMMISSION

December 2020

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 CARAC Mtg 6 pm	2 Due Date for 12/14 Agenda	3 Special Magistrate Hearing 2 pm	4	5
6	7	8 Newsletter Due (Mayor)	9 ESC Mtg 6 pm	10	11	12
13	14 Special Called Meeting - Appeal Hearing 4 pm Commission Mtg 6:30 pm (Invoc – Kelly)	15	16 ESC Subcommittee 6:30 pm	17	18	19
20	21 Commission Workshop 6 pm (Tentative)	22	23	24 City Offices Closed	25 City Offices Closed	26
27	28	29	30 Due Date for 1/11 Agenda	31		

MAYOR AND COMMISSION

January 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1 **New Year's Day** **City Offices Closed**	2
3	4	5	6	7	8 Newsletter Due (Waters)	9 Town Hall Mtg 10 am to Noon Baker Center *(Tentative)*
10	11 Commission Mtg 6:30 pm (Invoc-Mayor)	12	13 ESC Meeting 6 pm Due Date for 1/25 Agenda	14	15	16
17	18 **MLK Day** **City Offices Closed**	19 Community Development Board 6 pm	20 ESC Outreach Subcommittee 6:30 pm	21	22	23
24	25 Commission Mtg 6:30 pm (Invoc-Bole)	26	27 Due Date for 2/8 Agenda	28	29	30
31	**1) Commission Priority Setting meeting needs to be scheduled**					

MAYOR AND COMMISSION

February 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8 Commission Meeting 6:30 pm (Invoc-Waters) Newsletter Due (Norris)	9	10 ESC Meeting 6 pm Due Date for 2/22 Agenda Items	11 Pension Board Meeting 6:30 pm	12	13
14	15 **President's Day** **City Offices Closed**	16 Community Development Board 6 pm	17 ESC Outreach Subcommittee 6:30 pm	18	19	20
21	22 Commission Meeting 6:30 pm (Invoc-Kelly)	23	24 Due Date for 3/8 Agenda Items	25	26	27
28						

CITY OF ATLANTIC BEACH
CITY COMMISSION MEETING
REPORT

AGENDA ITEM: Reappointments to Various Boards and Committees

SUBMITTED BY: Donna L. Bartle, City Clerk

DATE: November 17, 2020

MEETING DATE: November 23, 2020

BACKGROUND: At its November 10, 2020, the Board Member Review Committee (BMRC) discussed current members whose terms expire on December 31, 2020 for the General Employees' Pension Board of Trustees (G-PBOT), Cultural Arts and Recreation Advisory Committee (CARAC), Community Development Board (CDB), and Environmental Stewardship Committee (ESC) and made the following recommendations on reappointments.

Name	Board/ Committee	REF #	Effective Date	Expiration Date
Ray Brandstaetter	G-PBOT	3	1/1/2021	12/31/2023
Carol Silcox	CARAC	6	1/1/2021	12/31/2023
Eastman Curtis	CARAC	7	1/1/2021	12/31/2023
Sylvia Simmons	CDB	5	1/1/2021	12/31/2023
Jeff Haynie	CDB	7	1/1/2021	12/31/2023
Linda Chipperfield	ESC	3	1/1/2021	12/31/2024
Mark Gabrynowicz	ESC	5	1/1/2021	12/31/2024
Daniele Giovannucci	ESC	7	1/1/2021	12/31/2024
Barbie Brooksher	ESC	9	1/1/2021	12/31/2024
Sarah Boren	ESC	10	1/1/2021	12/31/2024
Deborah Andrews	ESC	11	1/1/2021	12/31/2024

BUDGET: There is no budget impact.

RECOMMENDATION: Reappoint members to serve an additional term as listed above.

ATTACHMENTS: 1) Draft Minutes of the Nov. 10 BMRC meeting
2) Board/Committee Membership Lists
3) Vacancy List

REVIEWED BY CITY MANAGER _____

MINUTES
Board Member Review Committee (BMRC) Meeting
Tuesday, November 10, 2020 - 6:30 PM
City Hall, Commission Chamber

ROLL CALL:

Present: Brittany Norris, Mayor Pro Tem / Commissioner - Seat 5 (District 1312)
Sally Clemens, Committee Member
Kenneth Reeves, Committee Member
Pamela White, Committee Member
Eastman Curtis, Chair
Kirk Hansen, Chair

Also Present: Donna Bartle, City Clerk (CC)

CALL TO ORDER AND ROLL CALL
Commissioner Norris called the meeting to order at 6:30 p.m.

Public Comment

No one wished to speak during public comment.

1. **APPROVAL OF MINUTES**

A. **Approve Minutes of the September 22, 2020 Board Member Review Committee meeting.**

MOTION: **Approve minutes of the September 22, 2020 Board Member Review Committee meeting.**

Motion: ***Pamela White***
Second: ***Sally Clemens***

Sally Clemens (Seconded By)	***For***
Pamela White (Moved By)	***For***
Brittany Norris	***For***
Kenneth Reeves	***For***
Eastman Curtis	
Kirk Hansen	

Motion passed 4 to 0.

2. DISCUSS CURRENT MEMBERS WHOSE TERMS EXPIRE ON DECEMBER 31, 2020 AND MAKE RECOMMENDATIONS ON REAPPOINTMENTS

Commissioner Norris explained the upcoming vacancies.

A. General Employees' Pension Board of Trustees

- **Ray Brandstaetter**

City Clerk Bartle reported that Mr. Brandstaetter was not asked to attend.

MOTION: **Recommend reappointing Ray Brandstaetter to serve an additional term on the General Employees' Pension Board of Trustees.**

Motion: ***Pamela White***
Second: ***Kenneth Reeves***

Brittany Norris	***For***
Sally Clemens	***For***
Kenneth Reeves (Seconded By)	***For***
Pamela White (Moved By)	***For***

Motion passed 4 to 0.

B. Cultural Arts and Recreation Advisory Committee (CARAC)

- **Carol Silcox**
- **Eastman Curtis**

Mr. Curtis spoke about Ms. Silcox.

MOTION: **Recommend reappointing Carol Silcox and Eastman Curtis to serve an additional term on the Cultural Arts and Recreation Advisory Committee.**

Motion: ***Kenneth Reeves***
Second: ***Pamela White***

Brittany Norris	***For***
Sally Clemens	***For***
Kenneth Reeves (Moved By)	***For***
Pamela White (Seconded By)	***For***
Eastman Curtis	***For***

Motion passed 5 to 0.

(Mr. Curtis left the meeting at 6:36 p.m.)

DRAFT

The Committee discussed the need for new applicants.

C. Environmental Stewardship Committee

- **Linda Chipperfield**
- **Mark Gabrynowicz**
- **Daniele Giovannucci**
- **Barbie Brooksher**
- **Sarah Boren**
- **Deborah Andrews**

City Clerk Bartle reported that Mr. Pooley was unable to attend but expressed his support for the reappointments.

MOTION: **Recommend reappointing Linda Chipperfield, Mark Gabrynowicz, Daniele Giovannucci, Barbie Brooksher, Sarah Boren, and Deborah Andrews to serve an additional term on the Environmental Stewardship Committee.**

Motion: *Pamela White*
Second: *Kenneth Reeves*

Brittany Norris	*For*
Sally Clemens	*For*
Kenneth Reeves (Seconded By)	*For*
Pamela White (Moved By)	*For*

Motion passed 4 to 0.

D. Community Development Board (CDB)

- **Sylvia Simmons**
- **Jeff Haynie**

Mr. Hansen spoke about Ms. Simmons and Mr. Haynie.

MOTION: **Recommend reappointing Sylvia Simmons and Jeff Haynie to serve an additional term on the Community Development Board.**

Motion: *Kenneth Reeves*
Second: *Pamela White*

Brittany Norris	*For*
Sally Clemens	*For*
Kenneth Reeves (Moved By)	*For*
Pamela White (Seconded By)	*For*
Kirk Hansen	*For*

Motion passed 5 to 0.

DRAFT

Discussion ensued about the alternate member vacancy and some members' reluctance to attend in person because of COVID.

(Mr. Hansen left the meeting at 6:50 p.m.)

3. OTHER BUSINESS

A. Schedule Future Meetings

Tentative meetings were set for December 8, 2020 and January 26, 2021, if needed.

ADJOURNMENT
The meeting adjourned at 6:59 p.m.

Attest:

Donna L. Bartle, City Clerk

Brittany Norris, Commissioner/Chair

DRAFT

CITY OF ATLANTIC BEACH

GENERAL EMPLOYEES' PENSION BOARD OF TRUSTEES:

3 year term; 3 consecutive term limit per Ord. No. 58-18-42; AB Code Sec. 2-263.

The board members are required to file Statement of Financial Interests (F.S. 112.3145)

REF #	Name and Address	Position	Business Phone	Home Phone	Term Expiration
1	**Employee Elected** Troy Stephens 902 Assisi Lane Jacksonville, FL 32233 tstephens@coab.us	Member 1st Term	(904) 588-4503		12/31/2021
2	**Employee Elected** Patty Drake 800 Seminole Road Atlantic Beach, FL 32233	Member 1st Term	(904) 247-5880		12/31/2021
3	**Civilian Appointed by Commission** Ray Brandstaetter 254 Oceanwalk Dr. S. Atlantic Beach, FL 32233 brandstaetter@comcast.net	Chair 2nd Term	(904) 206-2655	(904) 247-2867	12/31/2020
4	**Civilian Appointed by Commission** VACANT	1st Term			12/31/2022
5	**Resident selected by Board, Confirmed by Commission** Nicholas Kenyon 1060 Camelia Street Atlantic Beach, FL 32233	Member *1st term		(904) 947-3409 (904) 414-9316 Nickkenyon51@yahoo.com	12/31/2020
6	VACANT	Alternate Member			12/31/__

*** Please Note:** *Pursuant to AB Code Sec. 2-263, "Should the length of the unexpired term be less than one (1) year, then such interim term shall not count towards the maximum number of consecutive terms."*

CITY OF ATLANTIC BEACH

POLICE EMPLOYEES' PENSION BOARD OF TRUSTEES:

3 year term; 3 consecutive term limit per Ord. No. 58-18-43; AB Code Sec. 2-302.

The board members are required to file Statement of Financial Interests (F.S. 112.3145)

REF #	Name and Address	Position	Business Phone	Home Phone	Term Expiration
1	**Employee Elected** Chase Jamison COAB Police Department 850 Seminole Road Atlantic Beach, FL 32233 cjamison@coab.us	Member 1st Term	(904) 247-5859	N/A	12/31/2021
2	**Employee Elected** Ed Peck COAB Police Department 850 Seminole Road Atlantic Beach, FL 32233 dcameron@coab.us	Member 1stTerm	(904) 247-5859	N/A	12/31/2022
3	**Civilian Appointed by Commission** William (Bill) T. Tomson 377 12th Street Atlantic Beach, FL 32233 williamtomson@gmail.com	Chair 3rd Term		(904) 853-6985	12/31/2022
4	**Civilian Appointed by Commission** Tim Anderson 824 Sherry Drive Atlantic Beach, FL 32233 tanderson@bottanderson.com	Member 1st Term	(904) 280-8995	(904) 861-5122	12/31/2021
5	**Resident selected by Board, Confirmed by Commission** Robert (Bob) Liggero 389 12th Street Atlantic Beach, FL 32233 rligge@aol.com	Member 1st Term		(904) 241-9634 (904) 372-0067 (Fax)	12/31/2020

Please Note: Pursuant to AB Code Sec. 2-302, *"Should the length of the unexpired term be less than one (1) year, then such interim term shall not count towards the maximum number of consecutive terms."*

PENSION PROFESSIONAL SERVICES

Actuarial Consultants

Gabriel, Roeder, Smith & Company
One East Broward Boulevard
Suite 505
Fort Lauderdale, FL 33301
James J. Rizzo, Senior Consultant &Actuary
e-mail: Jim.Rizzo@gabrielroeder.com
(954) 527-1616 ext 2107
Fax (954) 525-0083

Investment Consultants

David A. Wheeler, CFP,CIMA
Senior Vice President
Financial Advisor
NMLS #1285367
Graystone Consulting Tampa/
Morgan Stanley
100 N. Tampa St Ste 3000, Tampa, FL 33602
Phone: +1 813 227-2061
Fax: +1 813 891-1805
David.A.Wheeler@msgraystone.com

Legal

Sugarman Susskind
100 Miracle Mile
Suite 300
Coral Gables, FL 33134
Pedro A. Herrera, Attorney
e-mail: PHerrera@sugarmansusskind.com
(305) 529-2801

CITY EMPLOYEES:

COMMISSION LIAISON:

Deputy City Manager
Kevin Hogencamp
800 Seminole Road
Atlantic Beach, FL 32233
Email: khogencamp@coab.us
(904) 247-5806 Fax (904) 247-5805

Pension Plan Administrator/ Staff Liaison
Melissa Burns, Finance Director
800 Seminole Road
Atlantic Beach, FL 32233
e-mail: mburns@coab.us
(904) 247-5807 Fax (904) 247-5819

Human Resource Director
Cathy Varian
800 Seminole Road
Atlantic Beach, FL 32233
e-mail: cvarian@coab.us
(904) 247-5890 Fax (904) 242-3498

Cindy Anderson
Commissioner – Seat 2 District 1308
canderson@coab.us

CULTURAL ARTS AND RECREATION ADVISORY COMMITTEE

Created by Res. #02-13 July 8, 2002; Amended by Res. #03-05, 10-08, 18-32, 18-51, 18-54, and 19-68.
Total of seven (7) regular members with one (1) alternate – all AB residents
Meets at 6:00 p.m. the 1st Tuesday of March, June, September and December
3-year term; 3-term limit

REF #	NAME/ADDRESS	EXP. DATE	CONTACT INFORMATION
1	An Oskarsson 31 17th Street Atlantic Beach, FL 32233	12-31-2022 1st term	(720) 532-5059 oskarsson.an@gmail.com
2	Jane Stevens 2243 Beachcomber Trail Atlantic Beach, FL 32233	12-31-2021 (1st term)	(904) 445-7751 (cell) (904) 853-6102 (home) janefstevens@gmail.com
3	Paula O'Bannon 304 1st Street Atlantic Beach, FL 32233	12-31-2020 1st Term	(904) 271-0440 paula.obannon0440@gmail.com misso@bellsouth.net
4	Mateo Jurasic 1955 Beachside Ct. Atlantic Beach, FL 32233	12-31-2022 (2nd term)	(904) 308-8401 – (daytime) (815) 519-2069 – (evening) mateo_jurasic@yahoo.com
5	Mauricio Gonzalez 430 20th Street Atlantic Beach, FL 32233	12-31-2021 (1st Term)	(904) 307-0711 mgonzl@icloud.com
6	Carol Silcox 126 Fleet Landing Blvd. Atlantic Beach, FL 32233	12-31-2020 (1st Term)	(904) 903-6015 scottsilcox@yahoo.com
7	Eastman Curtis 122 6th Street Atlantic Beach, FL 32233	Chair 12-31-2020 1st Term	(904) 910-1506 Talk2eman@gmail.com
8	VACANT	Alternate Member Dec. 31 of applicable year (Dec. 31, 202_)	
	Timmy Johnson Director, Recreation & Special Events	Staff Liaison	(904) 247-5828 (w)
	Carina Reyes Recreation Associate	Recording Secretary	(904) 247-5828 (w)
	Cindy L. Anderson Commissioner – Seat 2 District 1308	Commission Liaison	(904) 247-7410 (business) canderson@coab.us
	Ellen Glasser Mayor - Seat 1 – At Large	Commission Liaison Teen Council	(904) 472-6262 eglasser@coab.us

Updated 11/17/2020

CITY OF ATLANTIC BEACH
COMMUNITY DEVELOPMENT BOARD

3-year terms; 3 consecutive term limit; Ord. Nos- 5-03-42, 5-15-62, and 5-18-66; Res. 18-53
Regular meetings are held in the Commission Chambers at 6:00 pm the third Tuesday of each month.
The board members are required to file Statement of Financial Interests

REF #	NAME & ADDRESS	EXP. DATE	PHONE / EMAIL
1	Linda Lanier 1618 Atlantic Beach Dr. Atlantic Beach, Florida 32233	12/31/2022 (3rd term)	(904) 652-3230 linda.m.lanier@gmail.com
2	Jennifer Deery Lagner 278 Seminole Road Atlantic Beach, FL 32233	12/31/2022 (1st term)	904-610-6202 lagnerjennifer@gmail.com
3	Kirk Hansen 2393 Ocean Breeze Ct. Atlantic Beach, FL 32233	12/31/2021 (1st term) Chair	(904) 241-7859 (904) 910-9660 - cell schmirkley@bellsouth.net
4	James Moyer 1087 Beach Avenue Atlantic Beach, FL 32233	12/31/2022 (1st term)	847-702-8666 jmoyer@fieldsauto.com
5	Sylvia Simmons 211 Beach Avenue Atlantic Beach, FL 32233	12/31/2020 (2nd term)	(904) 241-7195 Sylvia.the.gardener@gmail.com
6	Brian Joseph Major 128-4 Seminole Road Atlantic Beach, FL 32233	12/31/2021 (1st term)	(904) 402-4360 brian.joseph.major@gmail.com
7	Jeff Haynie 1090 Main Street Atlantic Beach, FL 32233	12/31/2020 (1st term)	(904) 860-8369 jghaynie@yahoo.com
8	VACANT	12/31/2020 Alternate	
	Brenna Durden City Attorney		bdurden@coab.us
	Amanda Askew, Planner 800 Seminole Road Atlantic Beach, FL 32233	Staff Liaison	(904) 247-5841 aaskew@coab.us
	Valerie Jones 800 Seminole Road Atlantic Beach, FL 32233	Recording Secretary	(904) 247-5800 ext. 5917 vjones@coab.us
	M. Blythe Waters Commissioner Seat 3- District 1306	Commission Liaison	(904) 234-3361 bwaters@coab.us

Note: Resolution No. 18-53 changed members' terms.

10/14/2020

CITY OF ATLANTIC BEACH
Environmental Stewardship Committee

Created by Ordinance No. 5-17-64; Inaugural members by Resolution No. 17-09.

11 members; 4 year terms – 2 consecutive term limit (some inaugural members began with 3-year terms, which counts as a full term). Meets in Commission Chamber 6:00 p.m. Second Wednesday of each month.

REF #	NAME& ADDRESS	EXP.DATE	POSITION	PHONE / EMAIL
1	Bruce Andrews 328 11th Street Atlantic Beach, FL 32233 Resident of District 1308	12/31/2021 (1st term)	At Large Member	904-465-2257 bruce.andrews@comcast.net
2	Amy Palmer 374 Plaza Atlantic Beach, FL 32233 Resident of District 1306	12/31/2021 (1st term)	At Large Member	904- 358-3600 x14 904- 524-2706 akcloyd@gmail.com
3	Linda Chipperfield 2371 Seminole Road Atlantic Beach, FL 32233 Resident of District 1307	12/31/2020 (1st term)	At Large Member	417-861-2648 hembreechip2@gmail.com
4	Sarah Andrews Dark 1781 Sea Oats Drive Atlantic Beach, FL 32233 Resident of District 1308	12/31/2021 (1st term)	At Large Member	904-465-7168 sarah.andrews87@gmail.com
5	Mark Gabrynowicz 1907 Sherry Drive North Atlantic Beach, FL 32233 Resident of District 1307	12/31/2020 (1st term)	District 1307 Member	904-613-6901 mgaby.73@gmail.com
6	Tony Pooley 660 Aquatic Drive Atlantic Beach, FL 32233 Resident of District 1312	12/31/2021 (1st term)	Chair At Large Member	727- 515-4990 tpooley@esinc.cc
7	Daniele Giovannucci 380 5th Street Atlantic Beach, FL 32233 Resident of District 1306	12/31/2020 (1st term)	Vice Chair At Large Member	215-460-8748 dg@thecosa.org
8	Romy Vann 427 Sargo Road Atlantic Beach, FL 32233 Resident of 1312	12/31/2021 (1st term)	At Large Member	904-673-2560 romy@publictrustlaw.org
9	Barbie Brooksher 1126 Main Street Atlantic Beach, FL 32233	12/31/2020 (1st term)	District 1312 Member	678-776-1988 BarbieBrooksher@gmail.com
10	Sarah Boren 388 8th Street Atlantic Beach, FL 32233 Resident of District 1306	12/31/2020 (1st term)	District 1306 Member	904-535-0055 sboren@me.com
11	Deborah Andrews 471 Selva Lakes Circle Atlantic Beach, FL 32233 Resident of District 1308	12/31/2020	District 1308 Member	904-226-3665 deborah.andrews.esq@gmail.com
	Amanda Askew, Community Development Director		Staff Liaison	904- 247-5841 aaskew@coab.us
	Candace Kelly Commissioner – Seat 4		Commission Liaison	904-247-3550 Home 904-859-4387 Cell ckelly@coab.us