



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
June 24, 2026
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) May 27, 2026 Public Hearing
 - b) May 27, 2026 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 2C – Alton
Consider Acceptance of Water Management Easement from Alton Property Owners Assoc., Inc.
 - b) Unit No. 18 – Ibis Golf & Country Club
Consider Easement Agreement
 - c) Unit No. 23 – The Shores
Consider Purchase Order to Top Dog Industries, LLC
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Consider Acceptance of Special Warranty Deed from Alton Property Owners Assoc., Inc.
Ask for Public Comment
 - b) Unit No. 5A – Vista Center of Palm Beach
Consider Change Order to Nu-Pipe (CO No. 1)
Ask for Public Comment
 - c) Unit No. 53 – Arden
Consider Memorandum of Understanding with School District of Palm Beach County
Ask for Public Comment

- d) Unit No. 54 – Artistry Lakes
 - i) Consider Funding Agreement No. 2
Ask for Public Comment
 - ii) Consider Purchase Order to Simmons & White (Phase 1B)
Ask for Public Comment
- e) General
 - i) Eagles Nest Discussion
 - ii) Consider TRIM Resolution for Proposed Fiscal Year 2026-2027 Annual Budget (2026-07)
Ask for Public Comment

8) Miscellaneous Reports:

- a) Engineer
- b) Attorney
- c) Executive Director - Public & Community Relations Report

9) Committee Reports:

- a) Personnel Committee
 - i) Consider Committee Recommendation (under separate cover)
Ask for Public Comment
 - ii) Consider Approval of June 1, 2026 Minutes (under separate cover)

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

July 22, 2026 – 8:00 a.m.- Regular Meeting

August 26, 2026 – 8:00 a.m.- Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 05/27/26**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on May 27, 2026, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Brian J. LaMotte and Gregory Block; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Chris Traber of Nabors, Giblin & Nickerson, P.A.; Tamaa Patterson of Jefferies LLC; Bobby Knott of Kolter Homes; Jim Kraus and Gail Horvath of PGA National (Unit 11); David Aiken of The Shores (Unit 23); and Michael Dixon, David and Jill Sherpitis, and Liam Connell of Eagles Nest.

2) ESTABLISHMENT OF A QUORUM

Mr. Boykin announced that a quorum was present and that it was in order to consider any business to properly come before the Board.

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that that no additions or deletions to the Agenda were necessary.

4) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES

a) Receive Comments from the Public on the Plan of Improvements and Report of Engineer

Mr. Boykin called for public comment regarding the Plan of Improvements and Report of Engineer, to which there was no response.

b) Receive Comments from the Board Plan of Improvements and Report of Engineer

Mr. Boykin called for Board comment regarding the Plan of Improvements and Report of Engineer, to which there was no response.

Mr. Edwards stated that there have been a couple of revisions to the Plan of Improvements (POI) since it was initially presented to the Board for approval. He explained that the property has been annexed into the Village of Wellington which required some modifications to the POI. He then briefly reviewed the changes, including an amendment to the Unit’s boundary that was previously approved by the Board, and advised the Board that they will be asked to adopt the revised POI along with the Report of Engineer at the Regular Meeting.

5) RECEIVE AND FILE

Mr. Beatty presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today’s May 27, 2026 Public Hearing.

6) ADJOURN

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed to adjourn the Public Hearing.

There being no further Public Hearing items to come before the Board on this matter, the Public Hearing was adjourned.

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 05/27/26**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:04 a.m. on May 27, 2026, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Brian J. LaMotte and Gregory Block; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti et al.

Also present were Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Chris Traber of Nabors, Giblin & Nickerson, P.A.; Tamaa Patterson of Jefferies LLC; Jim Kraus and Gail Horvath of PGA National (Unit 11); David Aiken of The Shores (Unit 23); Bobby Knott of Kolter Homes and Tad Rowe and Greg Bolen of Simmons & White (Unit 54); and Michael Dixon, David and Jill Sherpitis, and Liam Connell of Eagles Nest.

2) ESTABLISHMENT OF A QUORUM

Mr. Boykin announced that there was a quorum and that it was in order to consider any business to properly come before the Board.

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that Item 7)d)iii) is being removed from the Regular Agenda.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Minutes of the April 9, 2026 Debt Finance Committee Meeting.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Minutes of the April 22, 2026 Regular Meeting.

5) COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

Mr. Boykin called for any comments from the public for items not on the Agenda to which there was no response.

6) CONSENT AGENDA

Mr. Boykin called for any comments from the public on the Consent Agenda. He then called upon Michael Dixon, who had previously filled out a comment card.

Mr. Dixon approached the Board, explaining that he is a resident of Eagles Nest in Jupiter and directed the Board to the detailed handout materials that he brought for their consideration. He explained that he is a homeowner that lives adjacent to the subject creek and also the President of the Eagles Nest Property Owners Association (POA). He acknowledged the great work of Northern Staff in the areas adjacent to Eagles Nest within The Shores (Unit 23), but noted that Unit 23 stops short of the creek outfall that runs under Eagles Nest Drive into Loxahatchee River Road. He explained the history of work previously done by Palm Beach County within Eagles Nest which has begun to fail and is causing problems for a group of eight homeowners that reside within Eagles Nest and one that resides within Unit 23.

Mr. Dixon then reviewed the two primary requests that the Eagles Nest homeowners are asking of the Board, the first of which was consideration of creating and entering into a Flowage and Maintenance Agreement with the Eagles Nest POA, noting unanimous approval of the affected homeowners. He stated that the second request would be for Northern to issue a technical notice to Palm Beach County Roads and Bridges to alert them to the culvert failure within the creek. He believes Northern has the authority to carry out both of these requests.

A general discussion followed with regard to Northern's jurisdictional and Unit 23 boundary, limited work of Palm Beach County Roads and Bridges thus far, ownership of the subject creek, and whether or not Staff had previously been advised of this issue.

Mr. Beatty explained that this is the first time he has heard of this issue and advised that he will speak with the District Engineer to evaluate the issue and bring it back to the Board for future consideration.

A general discussion followed with regard to exchanging contact information as well as electronically forwarding the information presented.

Mr. Boykin then called upon David Aiken, who had previously filled out a comment card.

Mr. Aiken addressed the Board and stated that he lives in The Shores (Unit 23), the neighborhood across from the other eight lots in Eagles Nest. He further stated that he built his home in 1992, explaining the history of development of the creek and reported that he is now experiencing erosion which is affecting the water level in his pool, among other things. He is asking that Staff also research what is causing the issue upstream so that any potential modifications do not further impact houses in The Shores as well as provide recommendations to address to his erosion issues.

Mr. Aiken was also asked to provide his contact information to Staff.

Mr. Boykin advised that Staff will look into his concerns as well.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the following Consent Agenda Items:

- a) Unit No. 53 – Arden
Consider Acceptance of Engagement Letter with Nabors, Giblin & Nickerson, P.A. for Bond and Disclosure Services
- b) Unit No. 54 – Artistry Lakes
Consider Acceptance of Engagement Letter with Nabors, Giblin & Nickerson, P.A. for Bond and Disclosure Services
- c) General
 - i) Consider Vehicle Purchase Authorization and Declaration of Surplus Vehicle
 - ii) Consider Declaration of Surplus Equipment
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 2C – ALTON

Consider Change Order and Payment Authorization to REP Services, Inc. (CO No. 1)

Mr. Beatty stated that since Ms. Leser is not in attendance, he would be presenting this item, which is to consider a Change Order and Payment Authorization to REP Services. He further explained that Change Order No. 1 is for some additional yard drainage and additional concrete around nearby agility features which is more economical to have done while they are already on site. Staff is also asking for approval of the related payment authorization conditioned upon final inspection of the completed project.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Change Order No. 1 to Purchase Order No. 26-586 in the amount \$26,637.97 and conditionally approving Final Payment including Change Order No. 1 in the amount of \$214,756.81.

b) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH

Consider Ratification of Purchase Order to Johnson-Davis

Mr. Beatty stated that the Board issued a Purchase Order to Nu-Pipe last month for the rehabilitation of an 84-inch pipe in Vista Center. He reported that the pipe collapsed during the cleaning and preparation process, so it became an emergency repair situation instead of a spin cast project. Staff reached out to Johnson-Davis, one of its approved contractors, who provided a proposal in the amount of \$627,025.00 to replace the pipe and Staff is recommending ratification of the emergency award and work.

Mr. Beatty stated that there will be a deduct Change Order presented at the next Board meeting to remove the spin cast work from the Nu-Pipe contract.

A general discussion followed with regard to the funding of the replacement project and coordination with the golf course.

Mr. Boykin called for any comments from the public to which there was no response.

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 05/27/26**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:04 a.m. on May 27, 2026, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Brian J. LaMotte and Gregory Block; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti et al.

Also present were Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Chris Traber of Nabors, Giblin & Nickerson, P.A.; Tamaa Patterson of Jefferies LLC; Jim Kraus and Gail Horvath of PGA National (Unit 11); David Aiken of The Shores (Unit 23); Bobby Knott of Kolter Homes and Tad Rowe and Greg Bolen of Simmons & White (Unit 54); and Michael Dixon, David and Jill Sherpitis, and Liam Connell of Eagles Nest.

2) ESTABLISHMENT OF A QUORUM

Mr. Boykin announced that there was a quorum and that it was in order to consider any business to properly come before the Board.

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that Item 7)d)iii) is being removed from the Regular Agenda.

d) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES

i) Consider Policy Allocation of Soft Costs in Bond and Landowner-Funded Projects

Ms. Roundtree stated that this is a practice that Northern has used for over 25 years, but determined that it would be good to memorialize the process as a policy for Board approval in the event one of Northern’s bond issues was ever audited by the IRS. She explained that “Soft Costs” are the engineering, administrative and audit costs involved with each construction project, noting that Northern allocates those costs based on the percentage of public versus private construction costs to determine the allocation between the expenditure of public bond funds and the landowner’s portion of private improvement costs. She stated that Staff believes this is the most objective way to determine these costs.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Policy on Allocation of Soft Costs in Bond and Landowner-Funded Projects.

ii) Consider Funding Agreement No. 1

Ms. Roundtree explained that this next item is to consider Funding Agreement No. 1 for the Artistry Lakes Phase 1B Public Improvements. She further explained that the Funding Agreement for the Phase 1B Private Improvements was not quite ready this month which is why the Purchase Order to Simmons & White was pulled from this month’s agenda.

Ms. Roundtree stated that the Public Improvements cost of construction estimate amounts to \$11,109,892.70, and Northern requires 125% of the estimated amount in the form of a Letter of Credit or cash advance, so Funding Agreement No. 1 requires payment from the Landowner in the amount of \$13,887,365.88. She reported that the Funding Agreement No. 1 contains a provision that Northern can reimburse the Landowner from bond funds to the extent eligible, if they apply for reimbursement once bonds are issued.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Funding Agreement No. 1 in the amount of \$13,887,365.88.

~~iii) Consider Purchase Order to Simmons & White (Phase 1B)~~

This item was removed from the Regular Agenda.

iv) Consider Resolution on the Report of Engineer (2026-04)

Mr. Edwards stated that this is the next step following the Public Hearing held immediately prior to this meeting. He noted that there were no Public Comments with regard to the Report of Engineer (ROE), reminding the Board that there were revisions to the Plan of Improvements (POI), as previously described. He explained that approval of the Resolution is recommended and reviewed the next steps.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Resolution No. 2026-04, as presented.

v) Consider Designation of MBS Capital Markets, LLC as Underwriter for Series 2026 Bond

Ms. Roundtree explained that the next step in the process after adopting the POI and ROE is to begin preparing for the issuance of bonds, following the bond validation. She further explained that it would be appropriate at this time to select an underwriter and, after reviewing the approved list, Staff and Consultants recommend appointing MBS Capital Markets, LLC (MBS). Ms. Roundtree advised that MBS has handled several bond issues for Northern, most recently for the Unit 53 project, so they are familiar with new Unit of Development issues. She reported that they have provided the G-17 letter, as well as an Agreement.

Ms. Roundtree provided the current details of what Staff was anticipating the upcoming bond deal to be, noting that she received notification from the Landowner late yesterday suggesting they may want it significantly reduced, so there will be further discussions among all parties. In the meantime, Staff recommends approval of the Agreement for Underwriting Services with MBS Capital Markets, LLC.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Agreement for Underwriting Services with MBS Capital Markets, LLC.

vi) Consider Tax Resolution

Ms. Roundtree stated that the next steps are to approve the Unit's Tax and General Bond Resolutions and introduced Chris Traber, Northern's Bond and Note Disclosure Counsel, to present the Resolutions.

Mr. Traber introduced himself and explained that the Tax Resolution is a continuation of the approval of the ROE, noting that this Resolution imposes the drainage taxes based on the special benefit identified in the ROE in the amount of approximately \$89 million. He stated that the \$89 million is pledged as security for all the bonds issued by this Unit.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Tax Resolution No. 2026-05, as presented.

vii) Consider General Bond Resolution

Mr. Traber stated that the General Bond Resolution is a much longer than the Tax Resolution. He explained that it is commonly referred to as the Master Resolution, is very similar to that of Northern's other Units' General Bond Resolutions, and will provide consistency between all the bond issues issued by Unit 54. He briefly reviewed the Resolution's general provisions and authorizations, noting that it sets forth a not to exceed amount that equals 90% of the previously identified determined benefit.

Mr. Edwards stated that as bonds are issued, Supplemental Resolutions will be presented to the Board for approval, and Mr. Traber explained what information will be included in those Supplemental Resolutions.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving General Bond Resolution No. 2026-06, as presented.

e) GENERAL

i) Presentation of the Proposed 2026/2027 Budget

Ms. Roundtree began the presentation by acknowledging that Lucas Schaffer, Northern's Environmental Manager, took the Budget's cover photo of a cypress dome in Unit 11, PGA National. She also acknowledged Northern's senior accounting intern, Quinton Dang, for putting this presentation together. She gave information on his future plans, as well as acknowledging the recent accomplishments of Northern's junior accounting intern.

Ms. Roundtree then gave a PowerPoint presentation and highlighted some information from Northern's proposed Fiscal Year (FY) 2026/2027 Budget. She explained that the proposed FY 2026/2027 Budget is approximately \$47.5 million, which is an approximate \$625,000 increase (1.3%) over the FY 2025/2026 Budget. She further explained that Staff has remained mindful of the current economic conditions and took that into consideration when evaluating increased assessments for the budget. She noted that, where available, excess fund balances were used to reduce assessments or projects were planned over several years to reduce the increase. Ms. Roundtree also stated that there have been some recent adjustments made to this draft budget based upon discussions with landowners which will be addressed when the Truth in Millage (TRIM) Notice rates are presented to the Board in June.

She presented charts showing the budgets for the past 10 years and the expected debt service for the next 20 years. She also presented a chart comparing the proposed FY 2026/2027 Budget to the FY 2025/2026 Budget and gave a general review of the increases and decreases. Ms. Roundtree showed the Board more detailed charts involving major components of the FY 2026/2027 Budget.

A general discussion took place with regard to costs associated with aerators and the popularity of the program, as well as budgeted Staff changes and potential consideration of hiring of interns in the Environmental and Operations Departments in the future.

Ms. Roundtree noted that although 52% of Northern's Units have proposed increases, most of those increases are less than 10% and only 6% have a total assessment increase exceeding \$100. She stated that the increases over 10% are listed in the Board package with explanations for each, which was followed by a few related questions from the Board. Ms. Roundtree then reviewed the process for finalizing the FY 2026/2027 Budget.

This item was presented for information only and no Board action was required.

ii) Consider Hunting and Fishing Policy

Mr. Edwards stated that at last month's Board meeting, a hunting blind that was discovered within one of Northern's preserve was discussed. He explained that the Board directed him to draft a Hunting and Fishing Policy, and it was included in the Board's materials for consideration. He then briefly reviewed the prohibitions addressed in this Policy.

Mr. Edwards stated that since the initial drafting of this Policy, there have been discussions by Staff regarding motorized vehicles and camping within Northern's preserves. He stated that if the Board wishes to expand the Policy to address these other concerns, they may choose to do so, otherwise approval is recommended.

A general discussion followed with regard to adopting the Policy now and considering a future, supplemental Policy to address the motorized vehicles and camping, as discussed.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Hunting and Fishing Policy, as presented.

8) MISCELLANEOUS REPORTS

a) ENGINEER

In Ms. Leser's absence, Mr. Beatty stated that everything is moving along just fine.

b) ATTORNEY

Mr. Edwards stated that he does not have anything new to report, adding that he does not believe that House Bill 145, which increases the liability exposure for governmental entities, has yet been signed by the Governor.

Mr. LaMotte asked if there is anything new to report on the Shady Lakes culvert issue.

Mr. Beatty advised that he received a favorable response from the City with regard to cost sharing in the repair, but he is still waiting for confirmation from the Shady Lakes Homeowners Association regarding their funding participation.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that the usual hurricane preparations are taking place this time of year.

The Public and Community Relations Report was included in the Board materials for review.

A general discussion followed with regard to the Personnel Committee addressing succession planning and cross-training, Northern's latest cyber assessment and the potential development of an Artificial Intelligence Policy.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Assessment Collection Status;
- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed to adjourn the meeting.

There being no further business to come before the Board, the meeting was adjourned.

President

Assistant Secretary



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 2C – Alton
Consider Acceptance of Water Management Easement
Alton Property Owners Association, Inc.

Background

Northern owns and maintains the stormwater system within Alton which includes lake interconnect piping for the conveyance of stormwater between lakes. Northern requires that it be provided Water Management Easements over lake interconnects for Northern's operation and maintenance of public infrastructure. Alton Property Owners Association, Inc., the current fee title owner, has been asked to provide the attached Water Management Easement for a 42-inch lake interconnect pipe, which was not previously obtained. The sketch and description for the Water Management Easement was prepared by Keshavarz & Associates, Inc., which is under contract with Northern to perform plat and survey services.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Water Management Easement.

Recommendation

The District Engineer recommends acceptance of the attached Water Management Easement.

Missing Water Management Easement (WME) over lake interconnect for portion of Tract OS 1A as shown on Pasteur Plat Two- PB 136 PG 150.



This Instrument was Prepared by
and is to be Returned to:

Kenneth W. Edwards, Esquire
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

WATER MANAGEMENT EASEMENT

THIS WATER MANAGEMENT EASEMENT (the “Easement”) is granted this ____ day of _____, 2026 by the Alton Property Owners Association, Inc., whose office address is 790 Park of Commerce Boulevard, Suite #200, Boca Raton, FL 33487 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose office address is 359 Hiatt Drive, Palm Beach Gardens, FL 33418, (hereinafter referred to as “Northern”).

W I T N E S S E T H:

WHEREAS, Grantor is the record fee simple absolute owner of that real property described in attached Exhibit “A” (said real property being hereinafter referred to as the “Easement Area”); and,

WHEREAS, Northern requires an easement in, over, under and upon the Easement Area for access and surface/stormwater storage, management and drainage purposes; and

WHEREAS, the Grantor intends by this Easement to grant to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for access and surface water/stormwater storage, management and drainage purposes.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The above recitals are hereby incorporated herein and made a part hereof.

2. **EASEMENT.** The Grantor hereby grants to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for: (a) ingress and egress, (b) the installation, construction, operation, inspection, maintenance, enlargement, upgrade, repair and/or replacement of surface water/stormwater storage, management and drainage facilities, systems, structures and works, which may include but are not limited to lakes, canals, berms, pipes, controls, culverts and appurtenances and (c) the use, relocation, removal and/or disposal of any soil or fill located therein or thereon.

3. **USAGE.** Northern’s employees, consultants, agents, licensees, suppliers and contractors are authorized to use the Easement granted herein for the purposes herein specified and the Grantor agrees that unless and until specifically approved in a written permit issued by

Northern, it will not authorize or allow any trees, fixtures, facilities, works or structures to be installed in, over, under or upon the Easement Area.

4. **ASSIGNMENT.** Northern shall not assign, convey or transfer any of the rights or easements granted to it hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee simple absolute owner, as the case may be, of the Easement Area and any attempt to do so shall be null and void; provided, however, this prohibition shall not apply to an assignment by Northern to a governmental entity or agency.

5. **JOINDER AND SUBORDINATION.** Grantor does hereby agree, upon Northern's written request, to provide to Northern a customary Joinder and Subordination Agreement, in recordable form, executed by all mortgagees having an interest in the Easement Area, in which said mortgagees subordinate their mortgage interests in the Easement Area to the easements and authorizations granted herein (while retaining their mortgage liens on the underlying fee owned by Grantor) and, if requested by Northern, a full release executed by any and all property owners, creditors, construction lienors, or holders of any other security interests which encumber the Easement Area that is subject to the easements and authorizations herein.

6. **WARRANTY OF TITLE.** Grantor does hereby fully warrant fee simple absolute title to the Easement Area and will defend the same against the lawful claims of all persons whomsoever claimed by, through or under it, and that Grantor has good right and lawful authority to grant this Easement to Northern.

7. **SUCCESSORS AND ASSIGNS.** Where the context of this Easement allows or permits, the terms "Grantor" and "Northern" shall also include their respective grantees, successors and assigns.

8. **PARTIES BOUND BY AGREEMENT.** This Easement, including all rights, easements, authorizations and conditions, shall be binding upon and enure to the benefit of the Grantor and Northern, together with their respective grantees, successors and assigns, and shall be a covenant that runs with the land.

9. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of each party that is recorded in the Official Records of Palm Beach County, Florida.

10. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs for legal proceeding pertaining thereto.

11. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting of this Easement and, accordingly, no court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

12. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall be governed by the laws of the State of Florida as now and hereafter in force. Further, the venue of any litigation arising out of this Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

13. **NOTICES.** Any notice provided for or concerning this Easement shall be in writing and shall be deemed sufficiently given when sent by prepaid certified or registered mail to the respective address of each party as set forth at the beginning of this Easement or at any subsequent address for either of the parties or their successors and assigns.

14. **EFFECTIVE DATE.** This Easement shall be effective as of the date it is signed by the last of all parties hereto to sign same.

IN WITNESS WHEREOF, the undersigned have signed and sealed this document on the day and year hereinafter set forth.

[SIGNATURE PAGES ARE ATTACHED]

Executed by GRANTOR, this 11 day of June, 2026.

Signed, Sealed and Delivered
in the presence of the following
subscribing witnesses:

Alton Property Owners Association, Inc.

[Signature]
Witness
Tyler Gaffney
Printed Name

By: [Signature]
Print: Brian Grove
Title: President

Address:
4540 Portofino way Apt 301
West Palm Beach 33409 West Palm Beach
FL

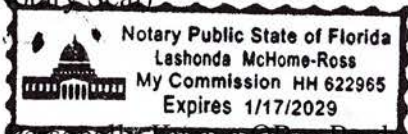
[Signature]
Witness
George Rezkalla
Printed Name

Address:
14016 Dauphine Ct.
Palm Beach Gardens, FL 33412

STATE OF FLORIDA
COUNTY OF PALM BEACH COUNTY

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this 11th day of June, 2026, by Brian Grove, as
President, for the Alton Property Owners Association, Inc.

(Notary Seal)



[Signature]
Notary Public State of Florida
Lashonda McHome-Ross
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced personally known

ACCEPTANCE

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this Easement this _____ day of _____, 2026.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

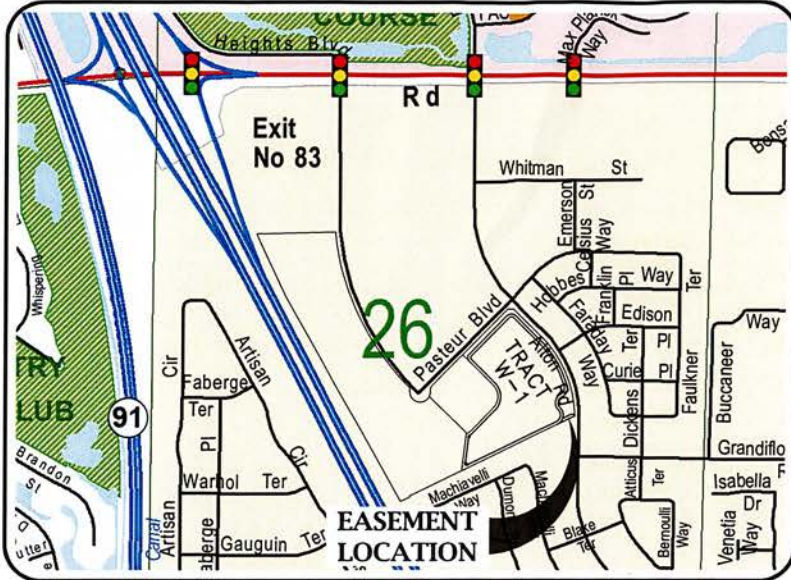
ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibit "A"

[SEE ATTACHED LEGAL DESCRIPTION]



LOCATION MAP ~ NOT TO SCALE

EXHIBIT "A"
 A PORTION OF
 TRACT "OS-1A"
 PASTEUR PLAT TWO
 (P.B. 136, PG. 150, P.B.C.R.)

SURVEYORS' NOTES:

1. THIS SKETCH AND DESCRIPTION IS NOT A SURVEY.
2. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT SHOWN ON THIS SKETCH THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY. NO SEARCH OF THE PUBLIC RECORDS HAS BEEN PERFORMED BY KESHAVARZ & ASSOCIATES, INC.
3. THIS SKETCH MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17.050-.052, OF THE FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO CHAPTER 472.027 OF THE FLORIDA STATUTES.
4. THE DESCRIPTION TEXT AND THE SKETCH OF DESCRIPTION COMPRISE THE COMPLETE LEGAL DESCRIPTION. THE LEGAL DESCRIPTION IS NOT VALID UNLESS BOTH ACCOMPANY EACH OTHER.
5. BEARINGS SHOWN ARE REFERENCED TO GRID NORTH, BASED ON THE 1990 ADJUSTMENT OF THE NORTH AMERICAN DATUM OF 1983 (NAD 83/90) OF THE FLORIDA STATE PLANE COORDINATE SYSTEM (TRAVERSE MERCATOR PROJECTION), EAST ZONE. THE SOUTH LINE TRACT "OS-1A" & THE SOUTH LINE OF PASTEUR PLAT TWO, PLAT BOOK 136, PAGE 150, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, BEARS SOUTH 65°39'57" WEST, AS SHOWN ON THE SAID PLAT AND ALL OTHER BEARINGS SHOWN HERON ARE RELATED THERETO.
6. THIS LEGAL DESCRIPTION AND SKETCH IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER OR ITS AUTHENTICATED DIGITAL EQUIVALENT OF A LICENSED SURVEYOR AND MAPPER, EMPLOYED BY KESHAVARZ & ASSOCIATES, INC.

LEGEND OF ABBREVIATIONS

- C/L = CENTERLINE
- D.E. = DRAINAGE EASEMENT
- LB = LICENSED BUSINESS
- LS = LICENSED SURVEYOR
- O.R.B. = OFFICIAL RECORD BOOK
- P.B. = PLAT BOOK
- PG. = PAGE
- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- P.O.T. = POINT OF TERMINUS
- ROW = RIGHT-OF-WAY
- U.E. = UTILITY EASEMENT
- Δ = DELTA ANGLE
- R = RADIUS
- L = ARC LENGTH
- C = CHORD LENGTH
- C.B. = CHORD BEARING
- N.P.B.C.I.D. = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
- P.B.C.R. = PALM BEACH COUNTY RECORDS
- S.U.A. = SEACOAST UTILITY AUTHORITY

DATE OF LEGAL DESCRIPTION: JUNE 08, 2026

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

SCOTT F. BRYSON
 PROFESSIONAL SURVEYOR & MAPPER
 FLORIDA CERTIFICATE No.: 5991

Digitally signed
 by Scott F
 Bryson
 Date: 2026.06.08
 15:00:09 -04'00'



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors

711 North Dixie Highway, Suite 201

West Palm Beach, Florida 33401

Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH
 PREPARED FOR: N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/01/26	SCALE: N/A
CHECKED: SFB	PROJECT No: 26-1571	DWG No: A26-1571
APPROVED: SFB		SHEET No: 1 OF 4

EXHIBIT "A"
A PORTION OF
TRACT "OS-1A"
PASTEUR PLAT TWO
(P.B. 136, PG. 150, P.B.C.R.)

LEGAL DESCRIPTION:

A VARIABLE WIDTH STRIP OF LAND LYING IN SECTION 26, TOWNSHIP 41 SOUTH, RANGE 42 EAST, CITY OF PALM BEACH GARDENS, PALM BEACH COUNTY, FLORIDA; AND ALSO BEING A PORTION OF TRACT "OS-1A", PASTEUR PLAT TWO, PLAT BOOK 136, PAGE 150, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SAID TRACT "OS-1A" OF THE SAID PLAT, THE SAID SOUTHEAST CORNER ALSO BEING THE SOUTHEAST CORNER OF THE SAID PLAT;

THENCE SOUTH 65°39'57" WEST, ALONG THE SOUTH LINE OF SAID TRACT "OS-1A" AND THE SOUTH LINE OF THE SAID PLAT, A DISTANCE OF 186.10 FEET TO THE SOUTHWEST CORNER OF SAID TRACT "OS-1A", THE SAID SOUTHWEST CORNER ALSO BEING THE POINT OF CURVATURE FOR A CURVE, CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 100.00 FEET, AND FROM WHICH A TANGENT LINE BEARS SOUTH 65°39'57" WEST AND A RADIAL LINE BEARS NORTH 24°24'00" WEST;

THENCE NORTHEASTERLY, DEPARTING THE SAID SOUTH LINE ALONG THE WESTERLY LINE OF SAID TRACT "OS-1A", (THE SAID WESTERLY LINE ALSO BEING THE EASTERLY LINE OF TRACT "LM-1" AS SHOWN ON THE SAID PLAT), AND ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 43°56'44", A DISTANCE OF 76.70 FEET TO A POINT ON THE EASTERLY PROJECTION OF A NORTH LINE OF SAID TRACT "LM-1", (THE SAID PROJECTION LINE ALSO BEING THE EASTERLY PROJECTION OF THE SOUTH LINE OF TRACT "W-1" AS SHOWN ON THE SAID PLAT), THE SAID POINT ALSO BEING ON A LINE PARALLEL TO AND 28 FEET NORTH OF, AS MEASURED AT RIGHT ANGLES TO, THE SAID SOUTH LINE OF THE SAID TRACT "OS-1A" AND THE SAID SOUTH LINE OF THE SAID PLAT;

THENCE NORTH 65°39'57" EAST, ALONG THE SAID EASTERLY PROJECTION AND THE SAID PARALLEL LINE, A DISTANCE OF 90.64 FEET;

THENCE NORTH 89°47'56" EAST, DEPARTING THE SAID EASTERLY PROJECTION AND PARALLEL LINE, AND ALONG A LINE RADIAL TO THE FOLLOWING DESCRIBED CURVE, A DISTANCE OF 35.44 FEET TO A POINT ON A CURVE, CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 1100.00 FEET, THE SAID POINT ON CURVE ALSO BEING ON THE EAST LINE OF SAID TRACT "OS-1A" AND ALSO BEING ON THE WESTERLY RIGHT-OF-WAY LINE OF ALTON ROAD, BEING TRACT "S-1" AS SHOWN ON THE SAID PLAT;

THENCE SOUTHWESTERLY, DEPARTING THE SAID RADIAL LINE, AND ALONG THE SAID EAST LINE, THE SAID WEST WESTERLY RIGHT-OF-WAY LINE AND THE ARC OF SAID, THROUGH A CENTRAL ANGLE OF 00°46'25", A DISTANCE OF 14.85 FEET TO THE POINT OF BEGINNING.

CONTAINING IN ALL 3,774.200 SQUARE FEET AND/OR 0.087 ACRES, MORE OR LESS.

P:\26-1571 NPBCID Pasteur Plat Two\KA DWG\01-xsv-261571 Sk.Legal.NPBCID.WME.Pasteur Plat Two.dwg Monday, June 08, 2026 2:52:00 PM



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors

711 North Dixie Highway, Suite 201

West Palm Beach, Florida 33401

Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH
 PREPARED FOR: N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/01/26	SCALE: N/A
CHECKED: SFB	PROJECT No: 26-1571	DWG No: A26-1571
APPROVED: SFB		SHEET No: 2 OF 4

P:\26-1571 NPBCID Pasteur Plat Two\KA DWG\01-xSV-261571 Sk.Legal.NPBCID.WME.Pasteur Plat Two.dwg Monday, June 08, 2026 2:52:01 PM

MATCH LINE 'A' - SEE PAGE 4 OF 4

GRAPHIC SCALE

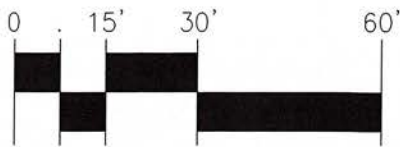
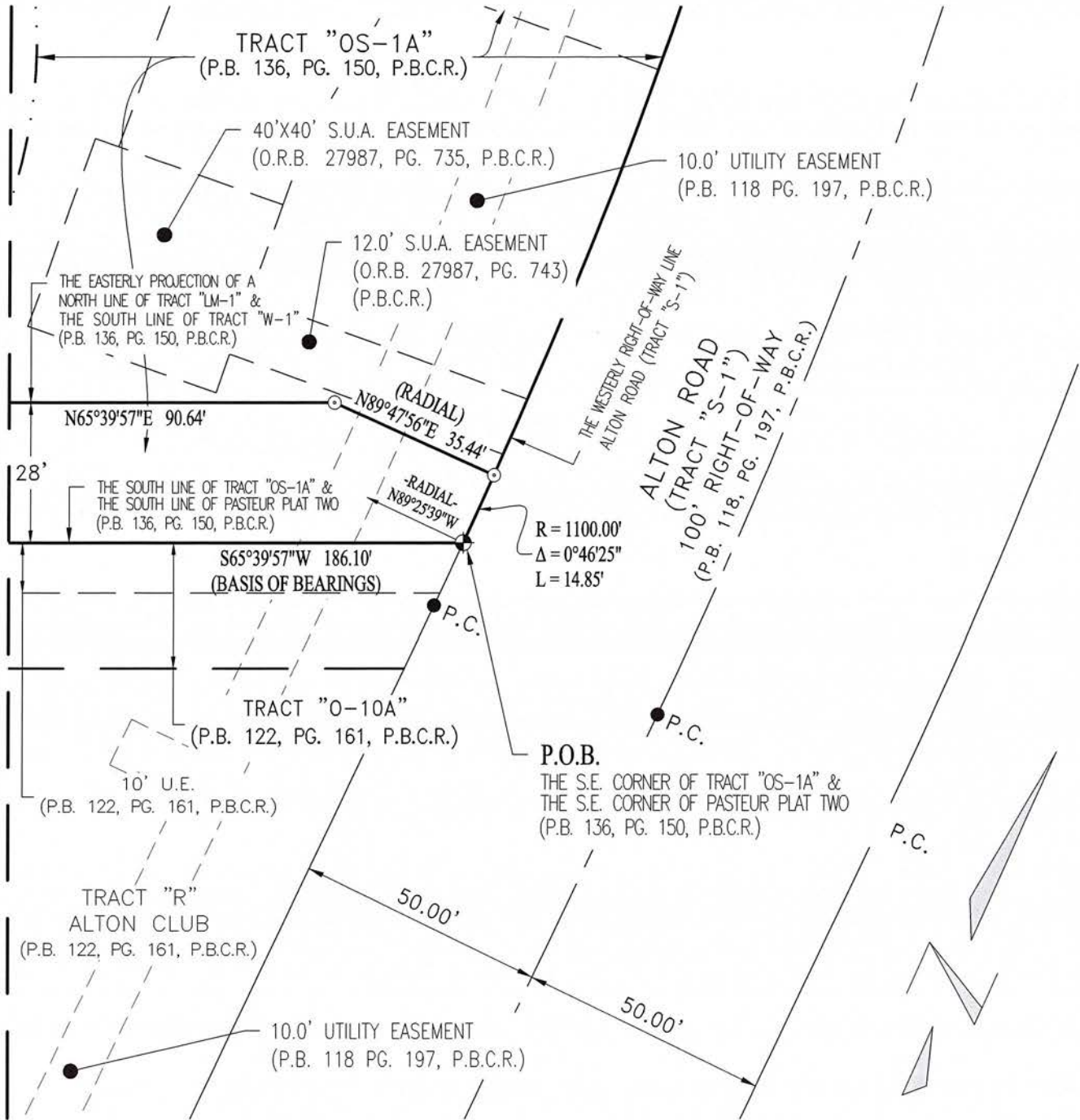


EXHIBIT "A"
A PORTION OF
TRACT "OS-1A"
PASTEUR PLAT TWO
(P.B. 136, PG. 150, P.B.C.R.)



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors
711 North Dixie Highway, Suite 201
West Palm Beach, Florida 33401
Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH
PREPARED FOR: N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/01/26	SCALE: 1" = 30'
CHECKED: SFB	PROJECT No: 26-1571	DWG No: A26-1571
APPROVED: SFB		SHEET No: 3 OF 4

GRAPHIC SCALE

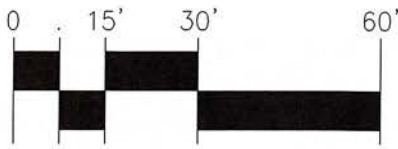


EXHIBIT "A"
 A PORTION OF
 TRACT "OS-1A"
 PASTEUR PLAT TWO
 (P.B. 136, PG. 150, P.B.C.R.)

TRACT "W-1"
 (LAKE TRACT)
 PASTEUR PLAT TWO
 (P.B. 122, PGS 161, P.B.C.R.)

THE EASTERLY LINE OF TRACT "LM-1" &
 THE WESTERLY LINE OF TRACT "OS-1A"
 (P.B. 136, PG. 150, P.B.C.R.)

TRACT "OS-1A"
 (P.B. 136, PG. 150, P.B.C.R.)

THE EASTERLY PROJECTION OF A
 NORTH LINE OF TRACT "LM-1" &
 THE SOUTH LINE OF TRACT "W-1"
 (P.B. 136, PG. 150, P.B.C.R.)

A NORTH LINE OF TRACT "LM-1" &
 THE SOUTH LINE OF TRACT "W-1"
 (P.B. 136, PG. 150, P.B.C.R.)

28' (TYPICAL)
 TRACT "LM-1"
 P.B. 136, PG. 150, P.B.C.R.)

(TANGENT)
 S65°39'57"W

(RADIAL)
 N24°24'00"W

P.C.

R = 100.00'
 Δ = 43°56'44" L = 76.70'

(RADIAL)
 N68°16'47"W

N65°39'57"E
 90.64'

28'

S65°39'57"W 186.10'
 (BASIS OF BEARINGS)

10' U.E.
 (P.B. 122, PG. 161, P.B.C.R.)

TRACT "O-10A"
 (P.B. 122, PG. 161, P.B.C.R.)

THE SOUTH LINE OF TRACT "OS-1A" &
 THE SOUTH LINE OF PASTEUR PLAT TWO
 (P.B. 136, PG. 150, P.B.C.R.)

THE S.W. CORNER
 OF TRACT "OS-1A"

TRACT "R"
 ALTON CLUB
 (P.B. 122, PGS 161, P.B.C.R.)

MATCH LINE 'A' - SEE PAGE 3 OF 4

P:\26-1571 NPBCID Pasteur Plat Two\KA DWG\01-xSV-261571 Sk.Legal.NPBCID.WME.Pasteur Plat Two.dwg Monday, June 08, 2026 2:52:03 PM



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors
 711 North Dixie Highway, Suite 201
 West Palm Beach, Florida 33401
 Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH
 PREPARED FOR: N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/01/26	SCALE: 1" = 30'
CHECKED: SFB	PROJECT No: 26-1571	DWG No: A26-1571
APPROVED: SFB		SHEET No: 4 OF 4



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Joseph M. Kusnir, Jr., P.E., Staff Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Execution of Fuel Tank and Components Easement Agreement
The Club at Ibis Property Owners Association, Inc.

Background

Northern is responsible for operation and maintenance of the surface water management system at Unit 18, Ibis. Maintenance needs and reliability concerns require the installation of an external fuel tank adjacent to and part of the Emergency Back-up Generator serving the Intermediate Pump Station. An Easement Agreement between The Club at Ibis Property Owners Association, Inc. (“Grantor”) and Northern (“Grantee”) is therefore recommended for the installation, construction, operation, maintenance, repair, replacement and upgrade of the fuel tank and associated concrete pad and piping.

Fiscal Impact

This project is budgeted for Fiscal Year 2026/2027.

Recommendation

Northern Staff and District General Counsel recommend Board approval of the Easement Agreement.



This Instrument Prepared by
and to be Returned to:

Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

FUEL TANK AND COMPONENTS EASEMENT AGREEMENT
(Corporate)

THIS EASEMENT AGREEMENT (the “Easement”) is made and entered into as of this ____ day of _____, 2026, by and between The Club At Ibis Property Owners Association, Inc., a Florida not-for-profit corporation, with offices at 8851 Ibis Blvd, West Palm Beach, FL 33412, and hereinafter referred to as “Grantor”, and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, and hereinafter referred to as “Grantee”.

W I T N E S S E T H:

WHEREAS, Grantor is the fee title owner of certain real property located in Palm Beach County, Florida; and

WHEREAS, Grantee has requested that the Grantor enter into this Easement in order to create in favor of the Grantee a perpetual easement over that portion of the Grantors’ property described on attached Exhibit “A” (the “Easement Premises”), with said easement being subject to the terms and conditions of the Easement as set forth herein.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration exchanged between the parties, the receipt and sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

SECTION 1. **RECITALS.** The foregoing recitals are true and correct and form a part hereof.

SECTION 2. **CREATION OF EASEMENT.** A perpetual easement is hereby created and granted by Grantor in favor of Grantee in, over, under, across and through the Easement Premises for the purpose of the installation, construction, operation, maintenance, repair, replacement and upgrade of a concrete pad of approximately ten foot (10’) by twelve foot (12’), an external fuel tank, and associated piping which are needed for an adjacent existing pump station that is owned and operated by the Grantee. .

SECTION 3. **RESERVATION OF RIGHTS.** The Grantor, including successors and assigns, does hereby reserve all rights with respect to usage of the Easement Premises which have not herein been specifically granted to the Grantee, provided that such usage by the Grantor shall

not unreasonably interfere or prohibit the Grantee's installation, construction, operation, maintenance, repair, replacement and upgrade of its herein authorized works and facilities.

SECTION 4. **RECORDING.** This Easement shall be recorded by the Grantee in the Public Records of Palm Beach County, Florida.

SECTION 5. **NOTICES.** All notices, requests, consents and other communications required or permitted under this Easement shall be in writing (including telex and telegraphic communication) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, to the parties referred to above at the address stated or at any subsequent address for either the parties or their successors or assigns.

SECTION 6. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Record.

SECTION 7. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

SECTION 8. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting and construction of this Easement and, accordingly, no Court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

SECTION 9. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall run with the land and be governed by the laws of the State of Florida as now and hereafter in force. Further, venue of any litigation arising out of this easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

SECTION 10. **WAIVER BY JURY TRIAL.** The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

SECTION 11. **EFFECTIVE DATE.** This Easement shall be effective as of the last day it is signed by both parties hereto.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year hereinafter written.

(SEPARATE SIGNATURE PAGES ARE ATTACHED)

Executed by Grantor this 20th day of May, 2026.

WITNESSES:

Julia D. Gaetano
Signature
Julia D. Gaetano
Print Name

Address: 8225 Ibis Blvd.
WPB, FL 33412

John Jorritsma
Signature
John Jorritsma
Print Name

Address: 8225 Ibis Blvd.
WPB, FL 33412

The Club at Ibis Property Owners Association, Inc.

By: Sharon Meria
Print: SHARON MERIA
Title: General Manager/COO

ATTEST: (CORP. SEAL)

By: _____

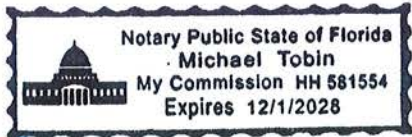
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 20th day of May, 2026, by Sharon Meria, as General Manager, for The Club at Ibis Property Owners Association, Inc.

(Notary Seal)



Michael Tobin
Notary Public State of Florida
Michael Tobin
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Executed by Grantee this _____ day of _____, 2026.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Signature

Print Name

Address:

Signature

Print Name

Address:

By: _____

Print: _____

Title: _____

ATTEST: (SEAL)

By: _____

Title: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this _____ day of _____, 2026, by _____,
as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXHIBIT "A"

EASEMENT PREMISES

[SEE ATTACHED TWO PAGES]

LEGAL DESCRIPTION:

BEING A PORTION OF TRACT "HGC-3", AS SHOWN ON IBIS GOLF AND COUNTRY CLUB PLAT NO. 35 AS RECORDED IN PLAT BOOK 113, PAGE 117, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA AND IN SECTION 25, TOWNSHIP 42 SOUTH, RANGE 41 EAST, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH CORNER OF TRACT WMT C, AS SHOWN IN SAID PLAT; THENCE SOUTH 32°55'22" WEST, 1.00 FOOT ALONG THE NORTHWEST LINE OF SAID TRACT WMT C TO THE POINT OF THE BEGINNING;

THENCE SOUTH 32°55'22" WEST, 20.00 FEET CONTINUING ALONG SAID NORTHWEST LINE TO A POINT;

THENCE OVER AND ACROSS SAID TRACT HGC-3 THE FOLLOWING COURSES:

- NORTH 57°04'38" WEST, 25.00 FEET
- NORTH 32°55'22" EAST, 20.00 FEET
- SOUTH 57°04'38" EAST, 25.00 FEET TO THE POINT OF BEGINNING AND CONTAINING 0.0115 ACRES (500 SQUARE FEET) MORE OR LESS.

NOTES:

1. THE PURPOSE OF THE SKETCH IS SOLELY TO ILLUSTRATE A PROPOSED EASEMENT.
2. THE SKETCH WAS PREPARED IN ACCORDANCE WITH THE "STANDARDS OF PRACTICE", AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050 THROUGH 5J-17.053, OF THE FLORIDA ADMINISTRATIVE CODE.
3. THIS SKETCH IS NOT A BOUNDARY SURVEY.
4. THE BEARINGS SHOWN HEREON ARE BASED ON IBIS GOLF AND COUNTRY CLUB PLAT NO. 35 AS RECORDED IN PLAT BOOK 113, PAGE 117.
5. THE DOCUMENTS LISTED IN THIS EXHIBIT ARE PER THE PALM BEACH COUNTY PROPERTY RECORDS.



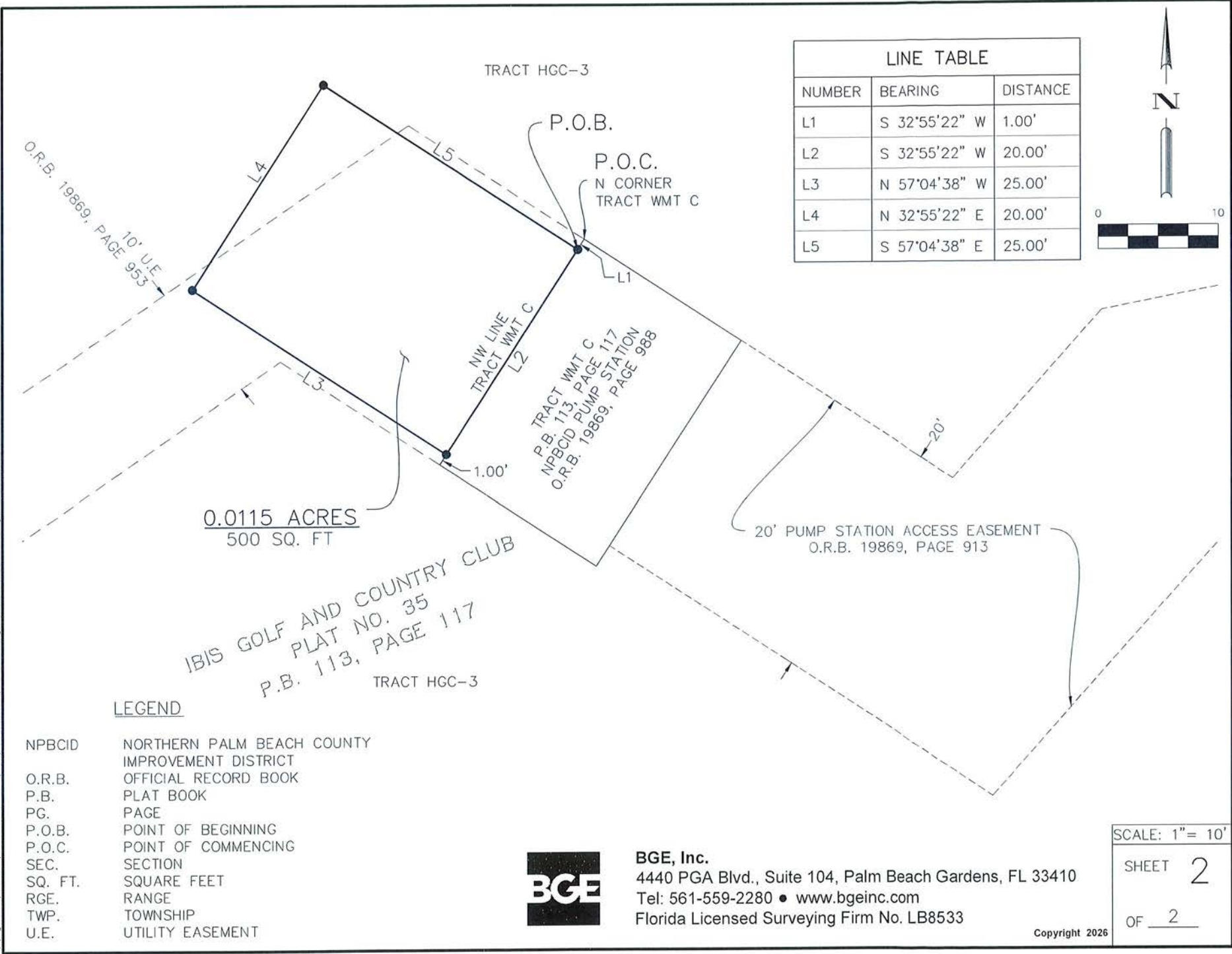
Digitally signed
by Jim Sullivan
Date:
2026.04.24
14:05:17 -04'00'

JIM SULLIVAN, PSM LS6889
BGE, INC.
4440 PGA BLVD, SUITE 104
PALM BEACH GARDENS, FLORIDA 33410
TELEPHONE: (561) 559-2280
EMAIL: JSULLIVAN@BGEINC.COM

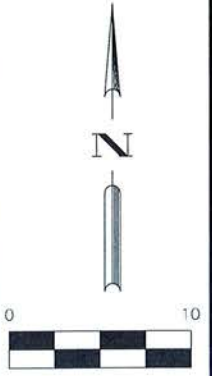
 BGE, Inc. 4440 PGA Blvd., Suite 104, Palm Beach Gardens, FL 33410 Tel: 561-559-2280 • www.bgeinc.com Florida Licensed Surveying Firm No. LB8533 <small>Copyright 2025</small>			
EXHIBIT "A" 20'X25' EASEMENT UNIT 18 IBIS GOLF AND COUNTRY CLUB SEC. 25, TWP. 42S, RGE. 41E PALM BEACH COUNTY, FLORIDA			
Scale: 1" = 10'	Job No.: 13410-16	Date: 04/24/2026	Drawing: 1 OF 2

\\bgeinc\data2\00013410-16\SV\04_Finals\01_Drawings\01_5ESMT1.dwg, 4/24/2026 2:04 PM, Jim Sullivan

\\bgeinc\data2\00013410-16\SV\04_Finals\01_Drawings\0_0115ESMT1.dwg, 4/24/2026 1:57 PM, Jim Sullivan



LINE TABLE		
NUMBER	BEARING	DISTANCE
L1	S 32°55'22" W	1.00'
L2	S 32°55'22" W	20.00'
L3	N 57°04'38" W	25.00'
L4	N 32°55'22" E	20.00'
L5	S 57°04'38" E	25.00'



0.0115 ACRES
500 SQ. FT

IBIS GOLF AND COUNTRY CLUB
PLAT NO. 35
P.B. 113, PAGE 117
TRACT HGC-3

LEGEND

- NPBCID NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
- O.R.B. OFFICIAL RECORD BOOK
- P.B. PLAT BOOK
- PG. PAGE
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- SEC. SECTION
- SQ. FT. SQUARE FEET
- RGE. RANGE
- TWP. TOWNSHIP
- U.E. UTILITY EASEMENT



BGE, Inc.
4440 PGA Blvd., Suite 104, Palm Beach Gardens, FL 33410
Tel: 561-559-2280 • www.bgeinc.com
Florida Licensed Surveying Firm No. LB8533

SCALE: 1" = 10'
SHEET 2
OF 2

Copyright 2026



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kenneth R. Roundtree, Director of Operations

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 23 – The Shores
Consider Purchase Order No. 26-950 to Top Dog Industries, LLC
Culvert Cleaning and Lining

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 23, The Shores. During a routine inspection, Staff found that a culvert is compromised by tree roots causing a total blockage. Staff determined that a special type of repair is required in order to remove the roots and save as much of the culvert structure as possible. A root cutter needs to be operated through the pipe and Top Dog Industries, LLC is one of the few contractors available that is experienced with the process. In addition to cleaning the culvert, Top Dog Industries, LLC will slipline the pipe once it is clear, which will create a new host pipe and mitigate future root intrusion. Top Dog submitted a quote in the amount of \$76,810.00 for this work.

Fiscal Impact

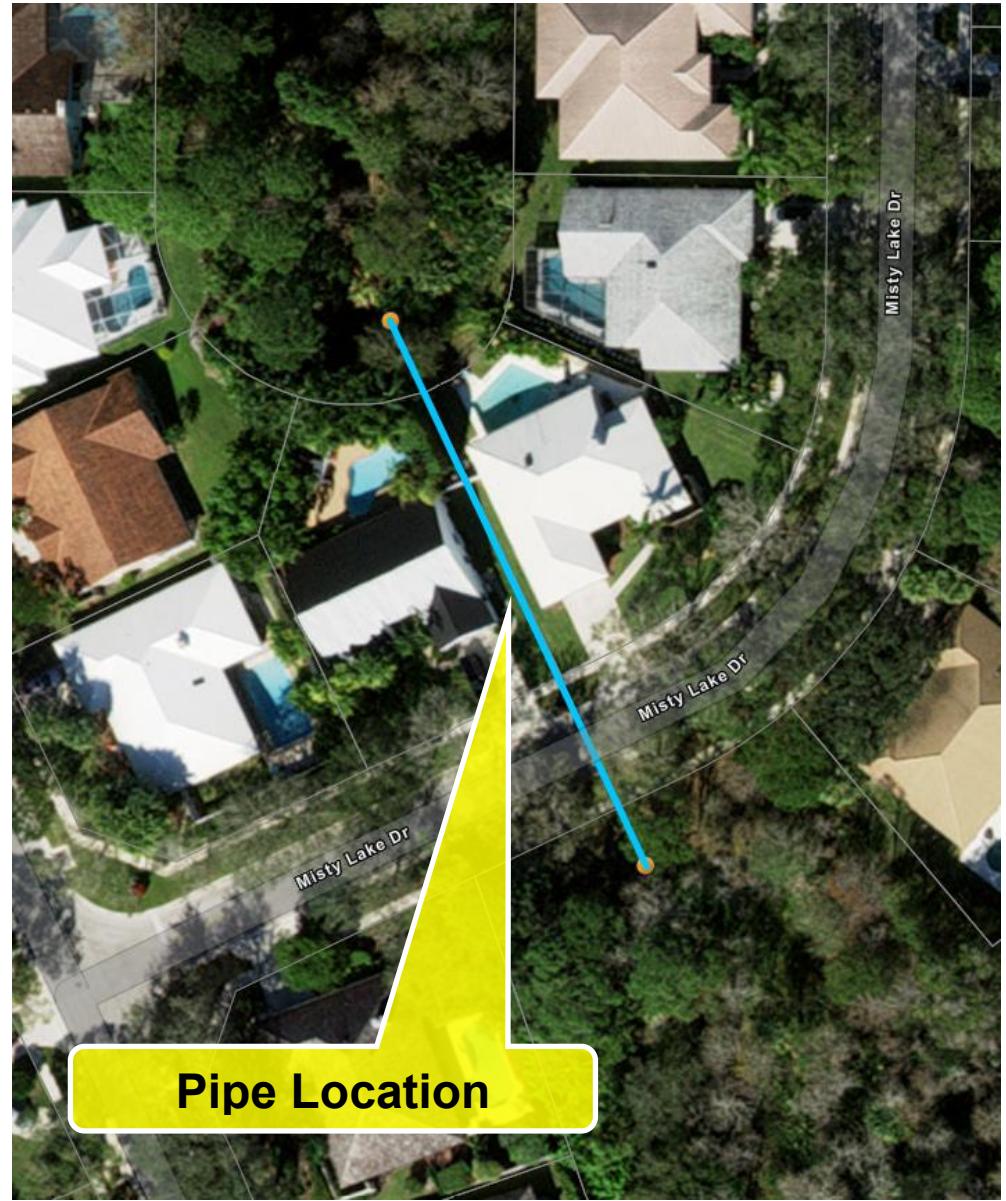
There are sufficient maintenance funds in the Fiscal Year 2025/2026 Budget for this expenditure.

Recommendation

Northern Staff recommends Board approval for Purchase Order No. 26-950 to Top Dog Industries, LLC, in the amount of \$76,810.00.



Area of Work



Pipe Location



ESTIMATE # TDI-3732

Submitted to: NORTHERN PALM BEACH COUNTY
 IMPROVEMENT DISTRICT
 359 Hiatt Drive,
 Palm Beach Gardens, Florida 33418
 (561) 624-7830

Submitted by: Richard DeBusk
richard@topdogind.com
 Job Address: 18930 Misty Lake Drive,
 Jupiter, Florida 33458

Attention: GREG SALE
GREG@NPBCID.ORG
 Billing: GREG@NPBCID.ORG

Date of Estimate: June 10, 2026
 This estimate is good for 30 days.

The price is based on current conditions and may change if unforeseen issues arise that were not identifiable during Top Dog Industries, LLC's field visit or if the project scope changes. This estimate is for guidance only; final costs will depend on actual work performed and site conditions. Top Dog Industries, LLC may adjust the estimate as necessary. Any OCIP or certified payroll requirements will incur additional costs. MOT (Maintenance of Traffic) is to be provided by the client. Plugging, dewatering, and a water source are also to be provided by the client. A formal change order shall not be required for such additional charges, and all additional work performed will be invoiced accordingly.

Scope of Work / Time & Material Estimate

1. This proposal is provided as an estimate only. The customer has requested pricing for the **cleaning, root removal, and televising of approximately 220 linear feet of 24-inch concrete pipe.**

Video review indicates the pipe contains accumulated debris and sand deposits, reaching approximately **30% of the pipe diameter in certain locations**, along with excessive root intrusion throughout several sections of the line.

The proposed work includes:

- Dewatering the pipe and pumping water to the discharge location designated by **Northern Palm Beach County Improvement District (NPBCID).**
 - Cleaning and removing debris (sand and sediment) to prepare the pipe for root removal operations.
 - Utilizing specialized root-cutting equipment to remove root intrusions.
 - Televising the entire pipe segment upon completion to verify cleaning results and document pipe condition.
 - Providing video documentation and inspection reports to the client.
2. This proposal is based on a **Time and Materials** billing structure. While Top Dog Industries will make every effort to perform the work within the estimated timeframe, unforeseen field conditions may impact the duration and final cost of the project.
 3. Any additional time required beyond the estimated duration will be billed at the following daily rates:
 - **Vector Truck:** \$2,630.00 per day
 - **CCTV Inspection Truck:** \$2,050.00 per day
 - **Customer has been instructed that Top Dog Industries will need to have access to both Structures in install lining**

All additional work and charges will be documented and communicated to the client as conditions warrant.

Product Name	Qty	Units	Unit Price	Line Total
Jet Vac Truck 8 Hours	4	Each	\$2630.00	\$10,520.00
TV TRUCK DAILY RATE	3	day(s)	\$2050.00	\$6,150.00
CIPP Lining for 24 Inch Pipe Approx 220 Feet	1	L.S.	\$53,960.00	\$53,960.00
MISC CHARGE	4	Each	\$1000.00	\$4,000.00
TV Truck Mobilization Under 75 miles	4	Each	\$490.00	\$1,960.00
4 Trash Pump	4	Daily	\$55.00	\$220.00
TOT				\$76,810.00

Please Note:

- This proposal excludes disposal of hazardous waste.
- Unless noted; engineering, permits, testing, bonds are not included.

- There is a 4-hour minimum charge on all jobs unless cancelled before mobilization. On-site waiting or stand by time will be charged at normal rates
- Work will be performed during the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday (excluding all holidays and weekend) unless otherwise stated.
- Scope is listed above/below. No other scopes are implied or suggested. Any items not specified in this proposal will be an extra to the contract. Any changes to this proposal, plans, or in the field must be requested/submitted, in writing, by the client. No change order work to proceed until written confirmation is received.
- Price above is only an estimate of foreseen conditions. Unforeseen conditions can affect the amount of time to complete the work therefore increasing or decreasing estimate. The estimate is for guidance only; final costs depend on actual work and conditions and price may be adjusted as necessary.
- No liability accepted for any damage due to ingress, egress and operation of equipment
- If contaminated liquids or soils or encountered such as oil, gas, fuel, hydraulic oil, etc., the customer is responsible for all costs for testing and disposal.
- Customer is responsible for problems caused by a pre-existing condition, original installation or design.
- Unless noted MOT plans, signage, maintenance & execution not included
- All balances not paid within 5 days from the date of an invoice or request for payment shall bear interest at the rate of 18% per annum; however, such interest shall never exceed the highest rate allowed by law.
- Unless noted; insurance compliance fee not included.
- All agreements are contingent upon strikes, accidents, or delays beyond our control.
- Any dispute arising under, from or as a result of this contract, including but not limited to breach, enforcement, or interpretation, proceedings to determine entitlement to and amount of attorney's fees incurred by the prevailing party, the parties agree that the prevailing party or parties shall be entitled to recover all costs or expenses incurred (including those incurred in any litigation, arbitration, appeals from any litigation and enforcement of judgements including but not limited to garnishment proceedings), including reasonable attorney's fees, fees for clerical work and any other services of accountants, paralegals, legal assistants and similar persons. This provision shall survive any termination of this contract.
- Credit card transaction fees are passed on to you.
- Mobilization fee charged unless otherwise specified
- Material prices are subject to change without notice.
- Signature signifies acknowledgment and acceptance that all work has been completed to full satisfaction and all terms, conditions and pricing that was provided to me from Top dog industries LLC that is inclusive of mobilization with no disputes to be paid in full of invoice amount.
- Top dog industries LLC will not assume or accept liability or responsibilities for any damages to any types of underground pipes, manhole structures, catch basins, grates, lids, or property of any kind at any time.

ACCEPTANCE OF PROPOSAL /SIGN & RETURN

Please send us a copy of the notice of commencement

Richard DeBusk

June 10, 2026

Richard DeBusk, Top Dog Industries

Signed:

.....
COMPANY REPRESENTATIVE

Print name:

.....



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

26-950

Purchase Order

Vendor :2121

Top Dog Industries, LLC

3114 Tuxedo Avenue
West Palm Beach, FL 33405
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

Document Information

Document Date 06/11/2026
Required Date 06/21/2026
Prepared By Greg Sale

Workflow ID 07
Status Waiting for Board Documents
Description Root Removal and CIPP Lining of Pipe C008 in Unit 23

Change Order 0
Project No
Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	2301	54613	Root Removal and CIPP Lining of Pipe C008 in Unit 23	76,810.00	76,810.00
Total :					\$76,810.00	

Approval Information

KATHLEEN J. MALONEY-POLLACK	Board 2 - Approved	06/15/2026 11:03 AM	76,810.00
SUSAN P. SCHEFF	Board - Approved	06/15/2026 10:42 AM	76,810.00
CLIFFORD D. BEATTY	Executive Director - Approved	06/15/2026 8:38 AM	76,810.00
KATHLEEN E. ROUNDTREE	Finance Director - Approved	06/12/2026 5:11 PM	76,810.00
LAURA L. HAM	Budget Manager - Approved	06/12/2026 2:59 PM	76,810.00
Kimberly A. Leser	District Engineer - Approved	06/12/2026 2:58 PM	76,810.00
KENNITH R. ROUNDTREE	Department Manager - Approved	06/12/2026 11:14 AM	76,810.00
Kimberly A. Leser	District Engineer - Approved	06/11/2026 2:34 PM	76,810.00
KENNITH R. ROUNDTREE	Department Manager - Approved	06/11/2026 9:00 AM	76,810.00
Greg Sale	Requester - Submitted	06/11/2026 6:45 AM	76,810.00

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase.
The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above.
NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.
Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.

**RECOMMENDED DISBURSEMENTS FOR
JUNE 24, 2026 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	667.00	-			667.00
Unit No. 5A - Vista Center			53,866.55		53,866.55
Unit No. 11 - PGA National		100,565.80			100,565.80
Unit No. 18 - Ibis Golf & CC		107,552.00	4,000.00		111,552.00
Unit No. 21 - Old Marsh		2,000.00	-		2,000.00
Unit No. 31 - BallenIsles		6,765.50			6,765.50
Unit No. 53 - Arden	278,240.70				278,240.70
Unit No. 54 - Artistry Lakes		-		15,818.13	15,818.13
Multi-Unit		38,787.28	47,488.19		86,275.47
	278,907.70	255,670.58	105,354.74	15,818.13	655,751.15

* Equity in Pooled Cash

**Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C
DISBURSEMENT NO. 207
JUNE 24, 2026**

	<u>BOND</u>	<u>EIPC</u>	<u>TOTALS</u>
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services-INV#133190)	<u>667.00</u>	<u>-</u>	
			667.00
	<u>667.00</u>	<u>-</u>	<u>667.00</u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 65
JUNE 24, 2026**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (PO#26-856 Replace Culvert)	<u>49,305.00</u>	49,305.00
ENGINEERING:		
Mock Roos & Associates, Inc. (PO#26-480 Spin Cast Rehab)	<u>4,561.55</u>	4,561.55
	<u><u>53,866.55</u></u>	<u><u>53,866.55</u></u>

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 170
APRIL 22, 2026**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Future Horizon, Inc. (Eagleton Canal Aerator Access Improvements) PO#25-955 FINAL	25,835.80	
Florida Pavement Services, Inc. (Ryder Cup Shoulder Mod N of Northlake) PO#26-611	45,108.00	
Florida Pavement Services, Inc. (Install Driveway for Central Pump Station) PO#65-634 FINAL	<u>29,622.00</u>	100,565.80
	<u><u>100,565.80</u></u>	<u><u>100,565.80</u></u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 208
JUNE 24, 2026**

	<u>NOTE</u>	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:			
MWI Corporation (East Pump Can & Flange Refurbish) PO#26-142 FINAL		<u>107,552.00</u>	107,552.00
ENGINEERING:			
Smith Engineering, Inc. (P.E. Svs for Control Panel Construction) PO#25-718	<u>4,000.00</u>		4,000.00
	<u>4,000.00</u>	<u>107,552.00</u>	<u>111,552.00</u>

**UNIT OF DEVELOPMENT NO. 21
DISBURSEMENT NO. 36
JUNE 24, 2026**

	<u>NOTE</u>	<u>TOTAL</u>
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ENGINEERING:

Smith Engineering, Inc.
(P.E. Svs for Electrical Equipmt Replacemt)
PO#25-716

	<u>2,000.00</u>	2,000.00
--	-----------------	----------

	<u>2,000.00</u>	<u>2,000.00</u>
--	-----------------	-----------------

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 213
JUNE 24, 2026**

EIPC

TOTAL

ENGINEERING:

Keshavarz & Associates, Inc.

(P.E. Svs for Cart Path Study)

PO#26-7

6,765.50

6,765.50

6,765.50

6,765.50

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 158
JUNE 24, 2026**

	<u>BOND</u>	<u>TOTAL</u>
CONSTRUCTION:		
Brightview Landscape (Phase 3 Linear Park PO#26-232)	<u>260,346.82</u>	260,346.82
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services) PO#25-581	<u>15,979.88</u>	15,979.88
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services-INV#133190)	<u>1,914.00</u>	1,914.00
	<u>278,240.70</u>	<u>278,240.70</u>

**UNIT OF DEVELOPMENT NO. 54
DISBURSEMENT NO. 19
JUNE 24, 2026**

	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
ENGINEERING:		
Simmons & White, Inc. (P.E. Svs for Artistry Lakes Formation PO#25-576)	<u>5,299.25</u>	5,299.25
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services-INV#133193)	<u>10,411.00</u>	10,411.00
MISCELLANEOUS:		
NPBCID Reimbursements: (Polly Scherman Personal Vehicle Mileage)	<u>107.88</u>	107.88
	<u><u>15,818.13</u></u>	<u><u>15,818.13</u></u>

**MULTI-UNIT
DISBURSEMENT NO. 8
JUNE 24, 2026**

	<u>NOTE PROCEEDS</u>	<u>EIPC</u>	<u>TOTALS</u>
CONSTRUCTION:			
Underwater Hydraulics	<u>6,666.23</u>	-	
(Dive Team Inspection of Cheney Bros Outfall PO#26-919)			6,666.23
C. R. Dunn, Inc.	<u>40,821.96</u>	<u>38,787.28</u>	
(Multi-Unit Control Panel Replacement PO#25-571)			79,609.24
	<u>47,488.19</u>	<u>38,787.28</u>	<u>86,275.47</u>



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 2C – Alton
Consider Acceptance of Special Warranty Deed
Alton Property Owners Association, Inc.

Background

Northern maintains the preserves within Alton as a public improvement. Preservation Tract 8, is a 9.22-acre wetland preserve tract within Alton that is encumbered by a recorded Conservation Easement granted to the South Florida Water Management District (SFWMD) by the property owner at the time in March 2014. The Conservation Easement includes requirements established by the issued SFWMD Permit wherein Northern is identified as being responsible for management, monitoring and maintenance of the 9.22-acre wetland and buffer conservation easement. Northern reached out to the Alton Property Owners Association, Inc., the current fee title owner, to request deed of Preservation Tract P-8 in order to obtain additional rights not included in the existing platted easements.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Special Warranty Deed.

Recommendation

The District Engineer recommends acceptance of the attached Special Warranty Deed.

Prepared by and return to:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

Property Control No.: _____

[Space Above This Line For Recording Data] _____

Special Warranty Deed

This Special Warranty Deed, made this _____ day of June, 2026, by Alton Property Owners Association, Inc., the Grantor, whose address is 790 Park of Commerce Blvd, Suite 200, Boca Raton, Florida 33487, to Northern Palm Beach County Improvement District, the Grantee, an independent special district of the State of Florida, whose address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418:

(Whenever used herein the terms Grantor and Grantee include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that for and in consideration of the sum TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, said Grantor has granted, bargained, and sold to the said Grantee, and Grantee's successors and assigns forever, the following described land, situate, lying and being in Palm Beach County, Florida, to-wit:

Preserve Tract 8 according to the Plat of Alton PCD, as recorded in Plat Book 118, Pages 197 through 206, inclusive, in the Public Records of Palm Beach County, Florida.

Together with all the improvements, tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to all restrictions, reservations, easements, and other matters of record, if any, provided that this shall not serve to reimpose the same; zoning, restrictions, and prohibitions imposed by governmental entities and authorities; and real estate taxes and assessments for the current year, for the period of time after the date of this deed, and for subsequent years.

To Have and to Hold, the same in fee simple forever.

And, as to claims arising by, through or under Grantor, the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey said land; that said land is free from

all encumbrances except as provided herein; and subject to the matters referred to herein, the Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under Grantor.

In Witness Whereof, Grantor has caused this deed to be duly executed on the day and year first above written.

Signed, sealed and delivered
in the presence of:

Alton Property Owners Association, Inc. a
Florida not-for-profit corporation

Signature

By: _____

Print Name

Print: Brian Grove

Address:

Title: President

Signature

Print Name

Address:

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2026 by Brian Grove, as President, for the Alton Property Owners Association, Inc.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

A C C E P T A N C E

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this instrument this _____ day of _____, 2026.

[DISTRICT SEAL]

NORTHERN PALM BEACH
COUNTY IMPROVEMENT DISTRICT

ATTEST:

By: _____

Print: _____

By: _____
Assistant Secretary

Title: _____



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kimberly A. Leser, P.E. District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 5A – Vista Center of Palm Beach
Consider Change Order No. 1 to Purchase Order No. 26-731 to Nu-Pipe, LLC

Background

The Board approved issuance of Purchase Order No. 26-731 to Nu-Pipe, LLC to rehabilitate two 84-inch corrugated metal outfall pipes totaling 560 linear feet via spin cast method in April 2026. During the preparation work on the Series 3 outfall, involving dewatering and cleaning the outfall prior to spin cast, the east end of the outfall collapsed, pulling in soil and sod from within the lake bank area. As a result, the culvert was compromised and no longer a candidate for trenchless rehabilitation. This change order includes removal of the spin cast rehabilitation services for the Series 3 outfall, and the addition of preparation, cleaning, equipment rental and personnel services provided by Nu-Pipe, LLC prior to culvert failure, resulting in a \$113,751.00 deduction of the original contract amount.

Johnson-Davis, Inc. is currently under contract to replace the Series 3 outfall, based on a purchase order ratified at the May Board Meeting.

Fiscal Impact

This will result in a reduction of the encumbered funds for Purchase Order No. 26-731 to Nu-Pipe, LLC.

Recommendation

Northern Staff recommends Board approval of Change Order No. 1 to Purchase Order No. 26-731 for a deduction of \$113,751.00.

CHANGE ORDER

No. 1

PROJECT: Vista Parkway Outfall Culvert Rehabilitation

DATE: 6/16/26

OWNER: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

OWNER's Contract No.: PO 26-731

PROJECT ENGINEER: Mock Roos and Associates, Inc.

CONTRACTOR: Nu-Pipe, LLC
5600 Central Avenue
St. Petersburg, FL 33707

You are directed to make the following changes in the Contract Documents.

Description: Final quantity adjustments and reimbursement for partial work at south outfall.

Reason for Change Order: Reimbursement for partial work and final quantity adjustments.

1. 298 LF of the original scope of 560 LF of 84" spray liner was installed. Leaving a remaining balance of (\$131,000) DEDUCT.
2. 599 Gallons of the original scope of 910 Gallons of Host Pipe Grouting was installed. Leaving a remaining balance of (\$48,205) DEDUCT.
3. Savings to Material Testing line item. Leaving a remaining balance of (\$4,000) DEDUCT.
4. During grouting and cleaning of the south outfall pipe, the existing pipe collapsed. Work on this outfall pipe was stopped. The contractor provided a breakdown of the partial labor and material completed prior to the pipe collapse (see attached). Amount for reimbursement of partial work \$69,454 ADD.

Net change order amount is (\$113,751) DEDUCT

RECOMMENDED:
Mock Roos and Associates, Inc.
BY: 
Project Engineer
Eduardo Duran, P.E.
Date: 06/16/2026

APPROVED:
NPBCID
BY: _____
NPBCID
Matthew J. Boykin
Board President
Date: _____

ACCEPTED:
Nu-Pipe, LLC
BY: 
Contractor
Date: 6/16/26

CONTINUATION SHEET

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 1
 APPLICATION DATE: 4/30/2026
 PERIOD TO: 4/30/2026
 ARCHITECT'S PROJECT NO:

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	CONTRACT QUANTITY	UNIT PRICE	QUANTITY TOTAL TO DATE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (G ÷ C)	I BALANCE TO FINISH (C - G)	J RETAINAGE (IF VARIABLE RATE)	
						FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD						
100	84" Spray Liner	\$280,000.00	560.00	FT	\$500.00	298.00	\$0.00	\$149,000.00	\$0.00	\$149,000.00	53.21%	\$131,000.00	\$7,450.00
104	Host Pipe Grouting	\$141,050.00	910.00	GA	\$155.00	599.00	\$0.00	\$92,845.00	\$0.00	\$92,845.00	65.82%	\$48,205.00	\$4,642.25
	Material Testing	\$10,000.00	1.00	EA	\$10,000.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$10,000.00	\$0.00
	Signed & Sealed Thickness Designs	\$3,500.00	1.00	EA	\$3,500.00	1.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%	\$0.00	\$175.00
	Payment & Performance Bonds @ 1.5%	\$6,518.25	1.00	EA	\$6,518.25	0.68	\$0.00	\$4,411.00	\$0.00	\$4,411.00	67.67%	\$2,107.25	\$220.55
GRAND TOTALS		\$441,068.25					\$0.00	\$249,756.00	\$0.00	\$249,756.00	57%	\$191,312.25	\$12,487.80

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

NPBC-004 Change Order

Description2	Items	Unit	Cost	Subtotal
Equipment Rental		Day		
12" Water pump	4	Day	428.00	1,712.00
Forklift	4	Day	428.00	1,712.00
375 CFM 150 PSI Diesel Air Compressor	4	Day	300.00	1,200.00
Equipment Mob - Demob	2	Ea	960.00	1,920.00
Freight for Geokrete Material Delivered	3	Ea	3,480.00	10,440.00
Restocking Material (25% of Mat cost)	0.25	%	64,800.00	16,200.00
Personnel				
Pink Crew				
5 Crew members	4	Day	3,022.50	12,090.00
Carolina Blue				
10 crew members	4	Day	6,045.00	24,180.00
Sum				\$ 69,454.00



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · Fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 53 – Arden
Consider Memorandum of Understanding between Northern and the School Board of Palm Beach County

Background

Northern owns and maintains Cane Field Trace, a public roadway located within Unit 53, Arden. In July of 2025, Northern contracted with Simmons and White to prepare a school zone signage and marking plan for the road. The plan has been completed and reviewed by Palm Beach County, Palm Beach County School Board and Palm Beach County Sheriff's Office. The attached Memorandum of Understanding between Northern and the School Board establishes the terms for the School Board's reimbursement of construction costs to Northern for the signage and marking improvements in an amount of up to \$75,000. If approved, Northern will proceed with obtaining quotes for the subsequent implementation and installation of the proposed roadway signage and marking improvements.

Fiscal Impact

Funding is available in the bond project funds for Unit 53, Arden for this work.

Recommendation

Northern Staff and General Counsel recommend acceptance of the attached Memorandum of Understanding.

MEMORANDUM OF UNDERSTANDING BETWEEN THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT AND THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA FOR THE INSTALLATION OF SCHOOL ZONE FLASHERS ON CANE FIELD TRACE

THIS MEMORANDUM OF UNDERSTANDING (“Agreement”) is made and entered into this ____ day of _____, 2026, by and between the Northern Palm Beach County Improvement District, (“District”), and the School Board of Palm Beach County, Florida, (“School Board”), individually as Party and collectively as Parties.

WITNESSETH:

WHEREAS, the District and School Board have determined a need for the installation of five (5) school zone flashers on Cane Field Trace for the safety of students, staff and the public, (“Project”); and

WHEREAS, the District has designed, constructed and permitted the Project and has agreed to maintain said improvements until and unless the District enters into an operation and maintenance agreement with the County, whereby the County would take over maintenance of the Project; and

WHEREAS, the School Board is willing to reimburse the District for the purchase and installation of said Project necessary and related to the Project up to the amount of Seventy-Five Thousand and No/100 Dollars (\$75,000.00); and

WHEREAS, the Parties declare that the Project is in the best interest of the health, safety, and welfare of the public.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, the Parties agree as follows:

- 1. Recitals.
 - a. The above recitals are true, correct and incorporated herein.
- 2. School Board Responsibilities.
 - a. The School Board will provide payment to the District in an amount up to Seventy-Five Thousand and No/100 Dollars (\$75,000.00) to repay the District for the cost associated with the Project.
- 3. District Responsibilities.
 - a. The District will provide the School Board with invoices outlining the cost of the Project prior to the School Board’s payment of any funds.

- b. The District, through its consultants and contractors, shall design, permit, and construct the Project.
 - c. The District will own and maintain the improvements related to the Project upon their construction.
4. Venue and Governing Law. This Agreement shall be construed and governed by the laws of the State of Florida. Any and all legal action necessary to enforce this Agreement shall be held in Palm Beach County. No remedy herein conferred upon any Party is intended to be exclusive of any other remedy, and each and every other remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any Party of any right, power or remedy shall preclude any other further exercise thereof.
5. Notice. Any notice, request, instruction, demand, consent, or other communication required or permitted to be given under this Agreement shall be in writing (including facsimile or electronically) and shall be delivered, as elected by the Party, by means of courier or messenger service, by facsimile or e-mail (followed by mailing of hard copy by U.S. mail) or by certified mail, postage prepaid and certified return receipt requested to the following addresses or such other addresses as the Parties may provide each other in writing:

AS TO DISTRICT
C. Danvers Beatty
Executive Director
359 Hiatt Drive,
Palm Beach Gardens, Florida 33418
Phone: 561-624-7830

with a copy to:

Kenneth W. Edwards, Esq.
Counsel to North Palm Beach County Improvement District
1555 Palm Beach Lakes Boulevard, Suite 1200,
West Palm Beach, Florida 33401
edwards@caldwellpacetti.com

AS TO SCHOOL BOARD
Joseph Sanches
Chief of Operating Officer
3300 Forest Hill Boulevard, B-302
West Palm Beach, FL 33406
Phone: 561- 357-7573
Fax: 561- 357-7569

with a copy to:

General Counsel, School Board of Palm Beach County
3300 Forest Hill Boulevard, C-331
West Palm Beach, FL 33406

If either Party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other Party within thirty (30) days of the change.

6. Liability. Each Party shall be liable for its own actions and negligence and, to the extent permitted by law, each party shall indemnify, defend and hold harmless the other party against any actions, claims or damages arising out of the other Party's negligence in connection with this Agreement. The foregoing indemnification shall not constitute waiver of sovereign immunity beyond the limits set forth in Florida Statutes, Section 768.28 Florida Statutes, nor shall the same be construed to constitute agreement by either party to indemnify the other party for such other Party's negligent, willful or intentional acts or omissions.
7. Legal Fees. The Parties shall bear their own costs or expenses, including attorney's fees, associated with the enforcement of the terms and conditions of this Agreement.
8. Amendments. Except as expressly permitted herein to the contrary, no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless agreed to by the Parties in writing and executed in the same manner as was this Agreement.
9. Preparation. Preparation of this Agreement was a joint effort of the Parties and should not be construed more severely against one Party than the other.
10. Non-Discrimination. The parties agree that no person shall, on the grounds of race, color, sex, national origin, disability, religion, ancestry, marital status, sexual orientation, gender, gender identity or expression be excluded from the benefits of, or be subjected to any form of discrimination under any activity carried out by the performance of this Agreement.
11. Severability. In the event any provision hereof is held invalid by a court of competent jurisdiction, the remaining portions of the Agreement shall remain in full force and effect.
12. Entire Understanding. This Agreement represents the entire understanding of the Parties and supersedes all other negotiations, representations or agreements, written or oral, relating to this Agreement.
13. Inspector General. The District agrees and understands that the School Board's Office of Inspector General ("School Board's Inspector General") shall have immediate,

complete and unrestricted access to all papers, books, records, documents, information, personnel, processes (including meetings), data, computer hard drives, emails, instant messages, facilities or other assets owned, borrowed or used by the District with regard to this Agreement. The District employees, vendors, officers and agents shall furnish the School Board's Inspector General with requested information and records within their custody for the purposes of conducting an investigation or audit, as well as provide reasonable assistance to the School Board's Inspector General in locating assets and obtaining records and documents as needed for investigation or audit relating to this Agreement. Furthermore, the District understands, acknowledges and agrees to abide by School Board Policy 1.092(4)(d).

14. Public Records. Each Party shall maintain its own public records related to this Agreement in accordance with Chapter 119, Florida Statutes. Each Party shall promptly notify the other Party of any lawsuit-related complaint, or cause of action threatened or commenced against it which arises out of or relates, in any manner, to the performance of this Agreement.
15. Waiver. Waiver may only be effectuated through written notice and shall not be deemed a continuing waiver unless specifically so stated. Any waiver by any Party of its rights with respect to a default under this Agreement, or with respect to any other matters arising in connection with this Agreement, shall not be deemed a waiver with respect to any other default or other matter. The failure of any Party to enforce strict performance by the other Party of any of the provisions of this Agreement or to exercise any rights under this Agreement shall not be construed as a waiver or relinquishment to any extent of such Party's right to assert or rely upon any such provisions or rights in that or any other instance.
16. Legal Compliance. Parties shall abide by all applicable federal, State and local laws, orders, rules and regulations when performing under this Agreement. Parties further agree to the inclusion of this provision in all subcontracts issued as a result of this Agreement.
17. Waiver of Jury Trial. The Parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The Parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.
18. Convicted Vendor List. As provided in Sections 287.132-133, Florida Statutes, as may be amended from time to time, by entering into this Agreement or performing any work in furtherance hereof, the District shall have its contractor certify that their affiliates, suppliers and sub-consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within thirty-six (36) months immediately preceding the date hereof.
19. Survivability. The obligations, rights, and remedies of the Parties hereunder, which by

their nature are intended to survive the termination of this Agreement shall survive such termination and inure to the benefit of the Parties.

20. Contractual Relationship. The Parties are and shall be, in the performance of all work, services and activities under this Agreement independent contractors and not employees, agents or servants of the other Party. All District employees engaged in the work or services performed pursuant to this Agreement shall at all times, and in all places, be subject to District's sole direction, supervision, and control. All School Board employees engaged in the work or services performed pursuant to this Agreement shall at all times, and in all places, be subject to the School Board's sole direction, supervision, and control. The Parties shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the Parties' relationship and the relationship of its employees to the other Party shall be that of an independent contractor and not as employees or agents of the other. The Parties do not have the power or authority to bind each other in any promise, agreement or representation without the prior written consent of the other Party.
21. Counterparts and Transmission. To facilitate execution, this Agreement may be executed in as many counterparts as may be convenient or required, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The executed signature page(s) from each original may be joined together and attached to one such original and it shall constitute one and the same instrument. In addition, said counterparts may be transmitted electronically (i.e., via facsimile or .pdf format document sent via electronic mail), which transmitted document shall be deemed an original document for all purposes hereunder.
22. Third Party Beneficiaries. No provision of this Agreement is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Agreement, including but not limited to any citizen or employees of the District or the School Board. This Agreement is made solely and specifically among and for the benefit of the parties hereto, and their respective successors and assigns subject to the express provisions hereof relating to successors and assigns, and no other person shall have any rights, interest, or claims hereunder or be entitled to any benefits under or on account of this Agreement as a third-party beneficiary or otherwise.
23. E-Verify. District agrees to comply with all provisions of Fla. Stat. § 448.095, including but not limited to registering with and using the U.S. Department of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the work authorization status of all newly hired employees or contractors during the term of this Agreement.
24. Termination. This Agreement may be canceled with or without cause by either party during the term hereof upon thirty (30) days written notice to the other party of its desire to terminate this Agreement.

IN WITNESS WHEREOF, the Parties hereto have set their hands and seals on the day and date hereinafter set forth.

SCHOOL BOARD OF PALM
BEACH COUNTY, FLORIDA

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Karen M. Brill, Board Chair

By: _____
Matthew Boykin, President

ATTEST:

ATTEST:

By: _____
Michael J. Burke, Superintendent

By: _____
Assistant Secretary

Approved as to Form & Legal Sufficiency

By: 
School Board Attorney



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 54 – Artistry Lakes
Consider Funding Agreement No. 2
Artistry Lakes Phase 1B Improvement Project

Background

KH Artistry Lakes, LLC requested the firm of Simmons and White, Inc. be designated as the Project Engineer for Unit 54 Artistry Lakes at the February 2024 Board Meeting, and the Board approved the request. In accordance with the Developer’s Agreement, KH Artistry Lakes provided funding to cover the costs associated with the creation of the Unit, development of the Plan of Improvements (POI) and the Report of Engineer (ROE) in advance of bond sales.

KH Artistry Lakes contracted directly with Simmons and White to design and permit Artistry Lakes Phases 1A and 1B in advance of adoption of the POI. Construction of the Phase 1A public infrastructure is being funded by the Developer separately and will be donated to Northern or another designated governmental entity/utility at project completion. The design and permitting of Artistry Lakes Phase 1B is nearly complete and KH Artistry Lakes requested inclusion of the Phase 1B Private Improvements with the Public Improvements bid. The Private Improvements would be included as an Alternate to be funded directly by KH Artistry Lakes, in accordance with Funding Agreement No. 2. Simmons and White provided a cost estimate for the Phase 1B Private Improvements of \$8,718,846.00. Simmons and White also provided a proposal to provide Bidding and Construction Phase Engineering Services associated with the Phase 1B Private Improvements in the amount of \$44,000.00 resulting in a total of \$8,762,846.00. Funding in the amount of \$10,953,557.50, which represents 125% of the Private Improvements cost estimate and associated Engineering Services, will be provided by the Landowner in accordance with Funding Agreement No. 2.

Fiscal Impact

The Funding Agreement states that the Landowner shall provide either a cash advance or an irrevocable Letter of Credit to Northern for \$10,953,557.50 which represents 125% of the cost of construction of the Phase 1B Private Improvements.

Recommendation

Northern Staff recommends Board approval of Funding Agreement No. 2 in the amount of \$10,953,557.50.

**FUNDING AGREEMENT NO. 2 FOR CONSTRUCTION
OF PRIVATE IMPROVEMENTS
BY AND BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
KH ARTISTRY LAKES LLC
FOR
UNIT OF DEVELOPMENT NO. 54**

This Agreement (the "Agreement") shall be effective as of the ____ day of _____, 2026 (the "Effective Date") and is being entered into by and between NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), and KH ARTISTRY LAKES LLC, a Florida limited liability company, located at 4807 PGA Boulevard, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the "Developer").

W I T N E S S E T H:

WHEREAS, Northern is an independent special district of the State of Florida, created pursuant to Chapter 2000-467, Laws of Florida, as amended, and has certain authorizations and powers as to lands located within its jurisdictional boundaries; and

WHEREAS, Northern previously created its Unit of Development No. 54 (the "Unit") and is willing to commence the implementation and construction of certain hereinafter identified private improvements on behalf of said Unit; and

WHEREAS, Northern has adopted a Plan of Improvements, as revised, (the "Plan Improvements") for the Unit which describes all of the public infrastructure improvements to be constructed by Northern on behalf of the Unit; and

WHEREAS, the Developer has requested that in conjunction with Northern's implementation of its Plan Improvements, that Northern also install or construct those improvements described in attached Exhibit "A" that the Developer would otherwise have to construct (hereinafter referred to as the "Private Improvements"); and

WHEREAS, the Developer acknowledges that for Northern to implement the installation or construction of the Private Improvements, the Developer will be obligated to provide financial security or funding for certain costs and expenses related to the Cost of Construction (as hereinafter defined) of the Private Improvements.

NOW, THEREFORE, for and in consideration of the mutual understandings and agreements set forth herein, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

SECTION 1. RECITALS. The above recitals are true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

SECTION 2. DEFINITIONS.

(A) Cost of Construction. The phrase “*Cost of Construction*” shall mean all costs and expenses of whatsoever nature as may be required for, derived from or arise out of Northern’s design, permitting, public bidding and implementation or construction of any one or more of the Private Improvements, including by way of example but not limitation: administrative, legal, engineering, surveying and other professionals or consultants fees, costs and expenses; advertisement and publication costs; photocopy, telecopy, computer and telephone costs and expenses; payments to contractors, subcontractors, materialmen and/or laborers for implementation, installation and/or construction of the Private Improvements; change orders to construction contracts or contractor delay claims; governmental entity or agency applications and permits; litigation costs, including appellate and/or mediation plus professional consultation relating thereto or as witnesses, and/or penalties or fines.

(B) Developer’s Agreement. The phrase “*Developer’s Agreement*” shall mean that particular Agreement dated November 20, 2024, as may be amended from time to time, which was previously entered into by Northern and the Developer or its predecessor.

(C) Project Manual. The phrase “*Project Manual*” shall mean such contract documents that pertain to implementation and construction of any one or more of the Private Improvements that are made a part of any agreement entered into between Northern and a contractor, including but not limited to construction contracts, addenda thereto, contractor’s bids (including documentation accompanying the bids and any post-bid documentation submitted prior to a notice of award) when attached as an exhibit to the construction contract, payment and performance bonds, general and supplementary conditions to the construction contract, specifications and drawings as same are more specifically identified in the construction contract, together with all amendments, modifications and supplements issued by Northern pursuant to the construction contract on or after the effective date of same.

SECTION 3. NORTHERN CONSTRUCTION PROCEDURE. Provided the Developer complies with the terms and provisions of this Agreement and the Developer’s Agreement, then in that event Northern does hereby agree as follows:

(A) Construction of Private Improvements. To proceed with the implementation and construction of the Private Improvements, with such work to be carried out pursuant to the applicable Project Manual’s terms and conditions, as may be amended from time to time.

(B) Professional Services. The provision of such reasonable administrative, legal, survey and/or engineering services as may be necessary and appropriate in order to construct any one or more of the Private Improvements.

(C) Financing. All obligations and services of Northern as contained herein or in the Developer’s Agreement, are subject to the Developer providing payment, in a prompt and timely fashion, of the Cost of Construction pursuant to Section 4 of this Agreement.

(D) Expenditures. To expend any advanced Cost of Construction funds and/or draw upon any Irrevocable Standby Letter of Credit(s) in accordance with the provisions of Section 4 of this Agreement.

(E) Accountings. Upon receipt of a written request, to provide an itemization to the Developer of all expenditures by Northern for payment of the Cost of Construction for Private Improvements and, upon the Developer’s specific request, copies of invoices and backup for such payments.

(F) Bill of Sale. At or before Northern's issuance of a Notice to Proceed for the construction of works pursuant to a Project Manual, which works include one or more of the Private Improvements, the Developer shall be obligated to provide written direction to Northern of the name and address of the entity or entities to which the Private Improvements are to be conveyed upon Northern's completion of their installation and/or construction. The Private Improvements shall be conveyed to such entity or entities by Northern through a Bill of Sale similar in form to that attached hereto and identified as Exhibit "B".

SECTION 4. DEVELOPER'S DUTIES AND OBLIGATIONS The Developer does hereby agree to the following duties and obligations, namely:

(A) Financing. At or before the Effective Date of this Agreement, to advance or deliver to Northern the initial estimated Cost of Construction for the Private Improvements as follows:

(i) Funding Developer may either: (a) advance to Northern at or before the Effective Date of this Agreement, the sum of \$10,953,557.50 which sum represents 125% of the current estimate of the Cost of Project Engineering Services and of Construction of the Private Improvements and shall be held by Northern in an advanced construction payment account (which may be commingled with other Northern funds but must be accounted for separately), and, together with any interest accumulated thereon, used by Northern for the payment of the Cost of Construction of the Private Improvements or, (b) provide an Irrevocable Standby Letter of Credit from a financial institution having a Weiss rating of no less than a "B-" and an expiration date of no less than six (6) months from date of issue, in form acceptable to Northern and as generally described in attached Exhibit "C", which Irrevocable Standby Letter of Credit shall be in the sum of \$10,953,557.50 as security for the Cost of Construction of the Private Improvements and equal to 125% of the current estimate of the Costs of Construction of the Private Improvements.

(ii) Use of Irrevocable Standby Letter of Credit. Before an Irrevocable Standby Letter of Credit may be drawn upon by Northern, Northern shall first submit a written invoice to the Developer for payment. Payment of the Northern invoice must be received by Northern on or before ten (10) business days after said invoice's dated date or Northern shall thereupon and without further notice be entitled to draw upon the Irrevocable Standby Letter of Credit in an amount equal to the invoiced amount.

(iii) Responsibility for Cost of Construction. Regardless of any language herein to the contrary, it is expressly understood and agreed that the Developer is solely responsible for the payment of all of the Cost of Construction for the Private Improvements. Therefore, if for any reason the herein identified advanced funds or amount of an Irrevocable Standby Letter of Credit are insufficient for Northern to pay the Cost of Construction for all or a part of the Private Improvements, the Developer shall be obligated to deliver payment to Northern of such underfunded, unpaid or unsecured portion of the Cost of Construction on or before ten (10) business days following the dated date of a written invoice or request from Northern for such payment.

(B) Indemnification. The Developer does hereby indemnify and hold Northern harmless of and from any and all loss or liability that Northern may sustain by reason of its design, implementation and construction of the Private Improvements, with said indemnification and hold harmless to include but not be limited to: (i) all Cost of Construction, (ii) direct costs or damages, (iii) indirect or consequential costs and damages (provided there is a proximate cause relationship), (iv) fines and/or penalties and (v) any and all injuries or damages sustained by persons or property, including reasonable attorney's fees

and costs (including appellate or mediation) that may be incurred or sustained by Northern that relate to the design, implementation, construction and, as limited by the immediately following sentence, the operation and maintenance of the Private Improvements, but excluding any such loss or liability incurred or sustained that is a direct and proximate result of the gross negligence of Northern.

SECTION 5. TERM OF AGREEMENT. Unless otherwise terminated as herein provided, this Agreement shall continue in full force and effect for a period of twenty-four (24) months from the Agreement's Effective Date.

SECTION 6. MISCELLANEOUS PROVISIONS.

(A) Notices. All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and shall be (as elected by the person giving such notice) delivered by prepaid express overnight courier or messenger service, telecommunicated via facsimile or email (followed by mailing), or mailed to the following addresses:

As to NORTHERN: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418-7106
Attn: Executive Director
Telephone: (561) 624-7830
Email: danvers@npbcid.org

As to DEVELOPER: KH ARTISTRY LAKES LLC
4807 PGA Boulevard
Palm Beach Gardens, FL 33418
Attn: Brian Grove, Vice President – Palm Beach
Telephone: (561) 404-1782
Fax: (561) 267-7294
Email: bgrove@kolterhomes.com

If either party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other party within thirty (30) calendar days of the change.

(B) Entire Agreement. This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof.

(C) Binding Effect. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors and permitted assigns.

(D) Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement, provided such consent may not be unreasonably withheld.

(E) Severability. If any part of this Agreement is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

(F) Governing Law and Venue. This Agreement and all transactions contemplated by this Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida without regard to any contrary conflicts of laws principle. Venue of all proceedings in connection herewith shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their respective rights may have been in the selection of venue.

(G) Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

(H) Headings. The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

(I) Attorney Fees. It is hereby understood and agreed that in the event any lawsuit in any judicial system, including federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, the prevailing party to said action shall be entitled to reasonable fees and costs, including legal, ex parte and/or appellate fees and costs.

(J) Enforcement of Remedies. The failure of any party to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights of remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms and conditions.

(K) Construction. The parties acknowledge that each has shared equally in the drafting and construction of this Agreement and accordingly, no court construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

(L) Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

(M) Effective Date. This Agreement shall be effective as of the last date that it is signed by all parties hereto.

[SIGNATURE PAGES ARE ATTACHED]

EXECUTED by NORTHERN this ____ day of _____, 2026.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Assistant Secretary

By: _____
President, Board of Supervisors

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EXECUTED by DEVELOPER this ____ day of _____, 2026.

KH ARTISTRY LAKES LLC, a Florida limited liability
company

By: _____

Print: _____

Title: _____

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Exhibit “A”

PRIVATE IMPROVEMENTS

[See attached for List of Private Improvements]

Artistry Lakes PUD - Phase 1B Private Improvements

Private Improvement Cost Estimate
PALM BEACH COUNTY, FLORIDA

Prepared By: PB
Job No: 21-019A
Date: 5/15/2026
REV: 6/9/2026

COST ESTIMATE

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>UNIT COST</u>	<u>ESTIMATED COST</u>
A. <u>EARTHWORK:</u>					
1.	Disk Site (Onsite areas not owned by NPBCID)	61.18	AC	\$700.00	\$42,826.00
2.	Fill Placement and Compaction	170,000.00	CY	\$3.10	\$527,000.00
3.	Survey Fees - Layout and As Builts	1	JOB	\$100,000.00	\$100,000.00
4.	Mobilization & Erosion Control	1	JOB	\$50,000.00	\$50,000.00
<u>SUBTOTAL EARTHWORK:</u>					<u>\$719,826.00</u>
B. <u>ON-SITE ROADWAY IMPROVEMENTS:</u>					
1.	12" Compacted Subgrade	32,301	S.Y.	\$3.00	\$96,903.00
2.	8" Compacted Limerock	26,918	S.Y.	\$18.00	\$484,524.00
3.	1" A.C.S.C Type S-3 (1st Lift)	26,918	S.Y.	\$12.00	\$323,016.00
4.	1" A.C.S.C Type S-3 (2nd/Final Lift)	26,918	S.Y.	\$12.00	\$323,016.00
5.	2' Valley Gutter	14,491	L.F.	\$23.00	\$333,293.00
6.	Type "D" Curb	2,090	L.F.	\$22.00	\$45,980.00
7.	Type "F" Curb	1,803	L.F.	\$25.00	\$45,075.00
8.	Temporary Striping	1	JOB	L.S.	\$1,000.00
9.	Final Striping	1	JOB	L.S.	\$5,000.00
10.	Signage	1	JOB	L.S.	\$25,000.00
11.	4" Concrete Sidewalk	4,070	S.Y.	\$55.00	\$223,850.00
12.	ADA Ramps (Includes Truncated Dome Mat and Min. of 5' - 4" Concrete Sidewalk)	14	EACH	\$750.00	\$10,500.00

13.	Onsite Roadway Median and OpenSpace Landscaping	1	JOB	\$3,200,000.00	\$3,200,000.00
14.	Onsite Roadway Median and Open Space Irrigation	1	JOB	\$1,500,000.00	\$1,500,000.00
15.	Survey Fees - Layout and As Built	1	JOB	\$10,000.00	\$10,000.00
16.	Mobilization & Erosion Control	1	JOB	\$30,000.00	\$30,000.00

SUBTOTAL ON-SITE ROADWAY IMPROVEMENTS: \$6,657,157.00

C. DRAINAGE:

1.	4' Diameter Manhole w/ CGI	2	EACH	\$6,500.00	\$13,000.00
2.	4' Diameter Manhole w/ VGI	14	EACH	\$6,250.00	\$87,500.00
3.	4' Diameter Manhole	2	EACH	\$6,000.00	\$12,000.00
4.	5' Diameter Manhole w/ VGI	7	EACH	\$7,500.00	\$52,500.00
5.	Yard Drain	21	EACH	\$2,500.00	\$52,500.00
6.	10" H.D.P.E..	226	EACH	\$40.00	\$9,040.00
7.	12" H.D.P.E.	869	EACH	\$45.00	\$39,105.00
8.	15" H.D.P.E..	693	L.F.	\$65.00	\$45,045.00
9.	18" H.D.P.E..	631	L.F.	\$68.00	\$42,908.00
10.	24" H.D.P.E.	1963	L.F.	\$295.00	\$579,085.00
11.	36" H.D.P.E.	188	L.F.	\$335.00	\$62,980.00
12.	15" CAP	20	L.F.	\$160.00	\$3,200.00
13.	24" CAP	40	L.F.	\$180.00	\$7,200.00
14.	36" CAP	20	L.F.	\$250.00	\$5,000.00
15.	15" CAP/Adapter	1	EACH	\$2,300.00	\$2,300.00
16.	24" CAP/Adapter	2	EACH	\$2,500.00	\$5,000.00
17.	36" CAP/Adapter	1	EACH	\$3,000.00	\$3,000.00
18.	Survey Fees - Layout and As Built	1	JOB	\$260,000.00	\$260,000.00
19.	Mobilization & Erosion Control	1	JOB	\$60,500.00	\$60,500.00

SUBTOTAL DRAINAGE: \$1,341,863.00

SUBTOTAL EARTHWORK: \$719,826.00
SUBTOTAL ON-SITE ROADWAY IMPROVEMENTS: \$6,657,157.00
SUBTOTAL DRAINAGE: \$1,341,863.00

GRAND TOTAL: \$8,718,846.00

Phillip W. Rowe, Jr., State of Florida, Professional Engineer, License No. 54581

This item has been digitally signed and sealed by Phillip W. Rowe, Jr., P.E.,
on the date indicated here.

Signature must be verified on any electronic copies.

Exhibit "B"

Northern Palm Beach County Improvement District
Unit of Development No. 54

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto _____, the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current "As-Is" condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods, chattels, all as located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

TO HAVE AND TO HOLD the same unto the said Party of the Second Part, its executors, administrators, successors and assigns forever.

Said Party of the First Part, for itself, its successors and assigns, does hereby covenant to and with the said Party of the Second Part, its successors and assigns, that said Party of the First Part is the lawful owner of the said goods and chattels; that the same are free from all encumbrances; that Party of the First Part has good right to convey the same as aforesaid; and, that Party of the First Part will warrant and defend the conveyance of the said property, goods and chattels hereby made, unto the said Party of the Second Part, its successors and assigns, against the lawful claims and demands of all persons whomsoever; and

Said Party of the First Part does further hereby unconditionally assign to the Party of the Second Part any and all warranties and guarantees that it has received as to said goods and chattels, to the extent that such warranties and guarantees may be assigned without recourse to the Party of the First Part.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this ____ day of _____, 20__.

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 20__, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

CONSENT TO ASSIGNMENT OF WARRANTIES

The undersigned does hereby consent to and approve the assignment by Northern Palm Beach County Improvement District of all warranties the undersigned provided or is obligated to provide Northern Palm Beach County Improvement District for the goods and chattels described in Exhibit "A" to this instrument.

Executed this ____ day of _____, 20__.

[CORPORATE SEAL]

Name of Contractor
By: _____
Print: _____
Title: _____

[Balance of Page Intentionally Left Blank]

Exhibit "C"

IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____

ISSUE DATE:

EXPIRATION DATE:

BENEFICIARY

APPLICANT

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
359 Hiatt DRIVE
PALM BEACH GARDENS, FL 33418

ISSUING BANK

AMOUNT: \$

FOR THE ACCOUNT OF APPLICANT, WE HEREBY ESTABLISH OUR IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____ IN THE BENEFICIARY'S FAVOR FOR AN AMOUNT NOT EXCEEDING IN THE AGGREGATE USD \$ _____ U.S. DOLLARS) AVAILABLE BY YOUR DRAFT(S) DRAWN ON US AT SIGHT BEARING THE CLAUSE, DRAWN UNDER IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____ AND ACCOMPANIED BY:

- 1.) A STATEMENT PURPORTEDLY SIGNED BY AN AUTHORIZED REPRESENTATIVE OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT IN THE FORM OF ANNEX "A" ATTACHED HERETO AND APPROPRIATELY COMPLETED.

THIS IRREVOCABLE STANDBY LETTER OF CREDIT, TOGETHER WITH THE ATTACHED ANNEX "A", SETS FORTH IN FULL THE TERMS OF OUR UNDERTAKING, AND SUCH UNDERTAKING SHALL NOT IN ANY WAY BE MODIFIED, AMENDED OR AMPLIFIED BY REFERENCE TO ANY DOCUMENT OR INSTRUMENT REFERRED TO HEREIN OR IN WHICH THIS LETTER OF CREDIT IS REFERRED TO OR TO WHICH THIS LETTER OF CREDIT RELATES AND ANY SUCH REFERENCE SHALL NOT BE DEEMED TO INCORPORATE HEREIN BY REFERENCE ANY DOCUMENT OR INSTRUMENT.

WE HEREBY AGREE THAT EACH DRAFT DRAWN AND PRESENTED IN COMPLIANCE WITH THE TERMS OF THIS IRREVOCABLE STANDBY LETTER OF CREDIT WILL BE DULY HONORED BY US IF PRESENTED TO US AT OUR OFFICE LOCATED AT:

ADDRESS: _____

ATTENTION: _____

DURING REGULAR BUSINESS HOURS ON ANY DATE OR DATES ON OR BEFORE THE EXPIRATION DATE WITH THE CUTOFF TIME FOR PRESENTATION OF DRAFTS ON SAID EXPIRATION DATE TO BE 3:00 P.M. EASTERN STANDARD TIME.

THIS IRREVOCABLE STANDBY LETTER OF CREDIT IS ALSO AVAILABLE BY SIGHT

PAYMENT AT THE COUNTERS OF THE (name and address of local Bank Branch).

EXCEPT SO FAR AS OTHERWISE EXPRESSLY STATED, THIS IRREVOCABLE LETTER OF CREDIT IS SUBJECT TO THE “UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS” (CURRENT REVISION), INTERNATIONAL CHAMBER OF COMMERCE, PUBLICATION NO. 600.

(NAME OF ISSUING BANK)

By: _____
SIGNATURE

PRINT NAME: _____

TITLE: _____

ANNEX "A"

RE: *(name of bank)* Irrevocable Standby Letter of Credit No. _____.

The undersigned, as an authorized representative of the Beneficiary, hereby certifies to you that the Beneficiary has approved for your payment the attached draft in the amount of \$ _____.

In witness whereof, the undersigned has executed this Annex "A" as of the _____ day of _____, 20__.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

BY: _____

Signature

{DISTRICT SEAL}

Print Name

Title

END OF ANNEX "A"



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 54 – Artistry Lakes
Consider Purchase Order to Simmons and White, Inc.
Purchase Order No. 26-943

Background

KH Artistry Lakes, LLC requested the firm of Simmons and White, Inc. be designated as the Project Engineer for Unit 54, Artistry Lakes at the February 2024 Board Meeting, and the Board approved the request. In accordance with the Developer’s Agreement, KH Artistry Lakes provided funding to cover the costs associated with the creation of the Unit, development of the Plan of Improvements (POI) and the Report of Engineer (ROE) in advance of bond sales.

KH Artistry Lakes contracted directly with Simmons and White to design and permit Artistry Lakes Phases 1A and 1B in advance of adoption of the POI. Construction of the Phase 1A infrastructure is being funded by the Developer separately, as well as the Project Engineering services for Phase 1A. The Design and Permitting Funding Agreement between Northern and KH Artistry Lakes, LLC was approved at the April 2026 Board Meeting. This Funding Agreement covers the bid and construction phase services of Phase 1B Public Improvements as well as the Project Engineering design, bidding and construction phase services for future phases of Public Improvements for Artistry Lakes development.

KH Artistry Lakes requested inclusion of the Phase 1B Private Improvements with the Public Improvements bid as an Alternate to be funded directly by KH Artistry Lakes LLC, in accordance with Funding Agreement No. 2. Simmons and White, Inc. has provided a proposal to provide bidding and construction phase services for Artistry Lakes Phase 1B Public and Private Improvements in the amount of \$152,000.00. The Engineer’s estimate for the Phase 1B Public and Private Improvements is \$19,828,738.70 with approximately 56% of the cost associated with Public Improvements and 44% associated with Private Improvements. The \$152,000.00 proposal includes tasks which are only associated with Public Improvements and others that are combined

to provide both public and private services. Upon assigning specific public components of the proposal and then utilizing these percentages on the remaining cost, the Public and Private Improvements portions of this encumbrance are \$108,000.00 and \$44,000.00, respectively, for a total of \$152,000.00.

The Design and Permitting Funding Agreement contains a provision that Northern, to the extent eligible District Financing is obtained by Northern, may reimburse landowner funds advanced and received by Northern pursuant to the Funding Agreement for such cost of design and permitting.

Fiscal Impact

The Design and Permitting Funding Agreement requires the Developer to provide either a cash advance or an irrevocable Letter of Credit in the amount of 125% of the cost of the Project Engineer's proposal for approved services for a total of \$135,000.00 for the Phase 1B Public Improvements. The \$55,000.00 associated with Phase 1B Private Improvement Bidding and Construction Phase Services will be provided in accordance with Funding Agreement No. 2. Funding will need to be provided by KH Artistry, LLC in advance of issuance of the Purchase Order to Simmons and White, Inc.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 26-943 in the amount of \$152,000.00 to Simmons and White, Inc. contingent upon receipt of required funding from KH Artistry Lakes, LLC for bidding and construction phase services associated with Unit of Development No. 54, Artistry Lakes, Phase 1B Public and Private Improvements.

April 14, 2026
Revised 05/08/2026
Revised 05/15/2026

Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

Attention: Mr. Danvers Beatty, P.E.

Reference: Artistry Lakes PUD, Phase 1B
NPBCID Unit of Development #54
Village of Wellington, Florida

Dear Mr. Beatty:

We are pleased to submit the following proposal for professional services associated with the site development of the above referenced project located on the north side of Southern Boulevard approximately two miles west of Seminole Pratt Whitney Road now located in the Village of Wellington, Florida. Simmons & White, Inc., hereinafter referred to as the Consultant, proposes to furnish professional services for Northern Palm Beach County Improvement District, hereinafter referred to as the Client of the scope outlined below for the fees stipulated herein.

Scope of Services

The Consultant will perform the following:

1. Coordinate with Client's representatives regarding bidding process including preparation of bid packages, coordination and attending pre-bid meetings (maximum of three (3), review of bids, bid RFI's, and preparation of bid summary document.

NOTE: This scope includes responding to a reasonable number of contractor inquiries during bidding phase via the RFI process. Services associated with project management software platforms, preparation of supplemental exhibits, or an excessive volume of RFI's and/or coordination meetings are not included and will be treated as Additional Services, subject to separate authorization.

_____ Int.

Scope of Services (Continued)

2. Provide on-site services during construction as required to certify the Phase 1B portion of the project to the governing agencies, in general accordance with Attachment “A”.

NOTE: This Item includes only the Scope outlined in Attachment “A”. Additional meetings, failed inspections, requests for additional services, etc., are not included and may cause the provided budget to be exceeded.

3. Provide off-site turn lane and roadway modification services during construction as required to certify the Phase 1B portion of the project to the governing agencies, in general accordance with Attachment “B”.

NOTE: This Item includes only the Scope outlined in Attachment “B”. Additional meetings, failed inspections, requests for additional services, etc., are not included and may cause the provided budget to be exceeded.

4. Provide signal modification services during construction as required to certify the Phase 1B portion of the project to the governing agencies, in general accordance with Attachment “C”.

NOTE: This Item includes only the Scope outlined in Attachment “C”. Additional meetings, failed inspections, requests for additional services, etc., are not included and may cause the provided budget to be exceeded.

5. Attend bi-weekly (every other week) team status/update calls with Client, Contractor, Developer and other relevant team members during construction until certification. Assumes one (1) half-hour call every two (2) weeks for the duration of the project. Project duration assumed at 12 months.

6. The Consultant shall be reimbursed for direct expenses including, but not limited to, automobile travel at IRS mileage rate, printing, postage, courier (flat fee of \$25.00 for distances less than 100 miles) and reproduction.

7. Revisions to the above based on Site Plan changes or items beyond the control of the Consultant.

8. Additional services requested by the Client and agreed to by the Consultant.



Mr. Danvers Beatty, P.E.
April 14, 2026 – Page 3
Revised 05/08/2026
Revised 05/15/2026

Items to be Furnished by the Client
at No Expense to the Consultant

Assist the Consultant by placing at his disposal all available pertinent information relative to the project.

Furnish at no cost to the Consultant:

1. All permit application and governmental fees and any required bonds/surety.
2. Cost estimates for the proposed infrastructure to be provided by Client's Contractor and provided to Consultant as soon as available.

In addition to the above, other special data, all of which the Consultant will rely upon in performing services.

It is agreed and understood that the accuracy and veracity of said information and data may be relied upon by the Engineer without independent verification of the same.

Time of Performance

Simmons & White is committed to advancing this project efficiently and on a schedule mutually agreed upon with the Client. The fees proposed herein are based on active, continuous progress and assume the Scope of Services will be completed within 12 months. If the project is paused or extended beyond this period due to circumstances outside our control including client-requested holds, delays in receiving information, environmental or regulatory matters, project phasing, or extended construction schedules, a supplemental authorization may be required to address the additional time and resources involved.

Fees to be Paid

The Consultant shall be paid the following lump sum fees for the Items in the Scope of Services:

Items 1 – Assistance with Bidding	=	\$10,000.00
Item 2 – On-Site Services During Construction	=	\$85,000.00
Item 3 – Off-Site Services During Construction	=	\$25,000.00
Item 4 – Signal Modification Services During Construction	=	\$25,000.00
Item 5 – Meeting Attendance	=	\$ 5,000.00
Item 6 – Reimbursable Expenses	=	\$ 2,000.00

_____ Int.



Mr. Danvers Beatty, P.E.
April 14, 2026 – Page 4
Revised 05/08/2026
Revised 05/15/2026

Fees to be Paid (Continued)

For Items 7 and 8, the Consultant shall be paid an hourly rate of \$235 for Principal, \$210 for Senior Traffic Engineer, \$200 for Senior Engineer, \$160 for Engineer, \$150 for Senior Technician, \$130 for Technician, \$60 for Engineer Intern and \$90 for Clerical. For Item 6, the Consultant shall be reimbursed for direct expenses including, but not limited to, automobile travel at IRS mileage rate, printing, postage, courier (flat fee of \$25.00 for distances less than 100 miles) and reproduction. The above fees are subject to increase one year from the date of this proposal.

Payments shall be made upon monthly billing, payable within 21 days from the date of invoice. Any billing dispute or discrepancy shall be set forth in writing and delivered to Simmons & White, Inc. prior to the due date for payment. Any matter not set forth in writing and delivered prior to the due date shall be deemed waived and the invoice shall be deemed correct and due in full. Past due payments shall include interest from the date of invoice at a simple interest rate of 1-1/2 (1.5%) percent per month.

In the event any invoice or any portion thereof remains unpaid for more than forty-five (45) days following the invoice date, the Consultant may initiate legal proceedings to collect the same and recover, in addition to all amounts due and payable, including accrued interest, its reasonable attorney's fees and other expenses related to the proceeding. Such expenses shall include, but not be limited to the cost, determined by the Consultant's normal hourly billing rates, of the time devoted to such proceeding by its employees.

LIMITATION OF INDIVIDUAL LIABILITY: PURSUANT TO SECTION 558.0035 OF FLORIDA STATUTES, NO INDIVIDUAL EMPLOYEE OR AGENT OF SIMMONS & WHITE, INC. MAY BE HELD PERSONALLY LIABLE FOR ANY NEGLIGENCE ARISING FROM THE PERFORMANCE OF SERVICES UNDER THIS AGREEMENT. THIS PROVISION IS A MATERIAL TERM OF THIS AGREEMENT.

To the fullest extent permitted by law, Client shall indemnify and hold harmless, and defend Consultant and Consultant's officers, partners, employees, and agents from and against any and all claims, demands, liabilities, losses, judgments, damages, expenses, and reasonable attorneys' fees arising out of or in connection with Consultant's professional services performed under this Agreement, except to the extent such claims are caused by Consultant's gross negligence or willful misconduct.

_____ Int.



Mr. Danvers Beatty, P.E.
April 14, 2026 – Page 5
Revised 05/08/2026
Revised 05/15/2026

Construction Phase Services

Services during construction will endeavor to provide protection for the Client against defects and deficiencies in the work of the Contractor. However, the furnishing of services during construction does not guarantee the work of the Contractor, nor assume liability on the part of the Contractor for job safety.

Estimates and Bidding

Consultant's opinions of probable Construction Costs are to be made on the basis of Consultant's experience and qualifications and represent Consultant's best judgment as an experienced and qualified professional generally familiar with the construction industry. However, because the Consultant has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractor's methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by Consultant. If Client requires greater assurance as to probable Construction Cost, Client must employ an independent cost estimator.

Client (or their representatives) shall notify Consultant if there is an intent to utilize the plans for bidding purposes prior to all agency permits and approvals being issued. Upon receipt of notice, the Consultant will label the set as "Bid Set" and document revisions from that point forward. Client acknowledges that bidding the project in advance of all approvals being issued may lead to change orders and increases in perceived project costs based on revisions made as a result of permitting reviews and/or Quality Control Reviews performed by the Consultant prior to construction commencement.

Termination

This Agreement may be terminated by either party by giving three (3) days advance written notice. The Consultant shall be paid for services rendered through the date of termination on the basis of a reasonable estimate of the portion of services completed prior to termination and shall be paid for all reasonable expenses resulting from such termination and for any unpaid reimbursable expenses.



Mr. Danvers Beatty, P.E.
April 14, 2026 – Page 6
Revised 05/08/2026
Revised 05/15/2026

Acceptance

Acceptance of this proposal may be indicated by the signature of a duly authorized official of the Client in the space provided below. One signed copy of this proposal, along with Item 1 under “Items to be Furnished by the Client,” returned to the Consultant will serve as an Agreement between the two parties and as Notice to Proceed. (By their signature, the Client certifies that they have sufficient funds reserved to pay for these professional services.) Should this proposal not be accepted within a period of 60 days from the above date, it shall become null and void.

Very truly yours,

SIMMONS & WHITE, INC.



Phillip W. Rowe Jr., P.E.
Vice President

Accepted by:

Northern Palm Beach County Improvement District

Signature: _____

Title: _____

Date: _____

Please fill in the following information or attach a business card of the billing contact.

Accounts Payable/Billing Contact Name: _____

Accounts Payable/Billing Telephone: (____) _____

Accounts Payable/Billing E-Mail Address: _____

Billing Reference No. _____

sa: x:/docs/proposals/prop.beattyartistrylakesphase1b.revII



ATTACHMENT "A"

DESCRIPTION OF ON-SITE SERVICES DURING CONSTRUCTION

1. Review shop drawings.
2. Coordinate, prepare and submit pre-construction meeting submittals to applicable governing agencies and attend pre-construction meeting.
3. Observe water main tie-in and periodic observations of main construction.
4. Observe force main tie-in and periodic observations of main construction.
5. Observe gravity-sewer tie-in and periodic observations of main construction.
6. Observe water main pressure tests.
7. Observe force main pressure tests.
8. Observe preliminary and final sewer lamping/televising/mandrel testing as required by governing agency.
9. Observe storm sewer construction, including tie-ins to existing facilities.
10. Observe on-site road/parking lot subgrade construction.
11. Observe on-site road/parking lot base construction.
12. Observe on-site sidewalk/curbing/handicap construction.
13. Observe off-site road subgrade construction.
14. Observe off-site road base construction.
15. Observe off-site sidewalk/curbing/handicap construction.
16. Conduct pre-agency final observation and develop punchlist based on agency requirements.

NOTE: The development of a pre-agency final punchlist is intended to address any known deficiencies prior to agency final but cannot be relied upon as a "complete" list.



ATTACHMENT "A"
PAGE TWO

17. Conduct semi-final and final inspection with Palm Beach County Water Utilities Department.
18. Conduct semi-final and final inspection with Florida Department of Transportation.
19. Conduct semi-final and final inspection with Northern Palm Beach County Improvement District.
10. Conduct semi-final and final inspection with Village of Wellington.
21. Provide additional construction observation: Consultant will make visits to the site at intervals appropriate to the various stages of construction to observe the progress and quality of the executed work and to determine, in general, if the work is proceeding in accordance with the Contract Documents. Consultant will not be required to make exhaustive or continuous on-site inspections to check the quality of the work. Consultant's efforts will be directed toward providing for Client a greater degree of confidence that the completed work will conform to the Contract Documents. On the basis of such visits and on-site observations as an experienced and qualified design professional, Consultant will keep Client informed of the progress of the work and will endeavor to guard Client against defects and deficiencies in the work. The furnishing of construction observation services does not guarantee the work of the Contractor, nor assume liability on the part of the Contractor for job safety. Consultant will have authority to disapprove or reject work which is defective.
22. Project Certifications: Upon the Contractor's completion of the required site improvements, Client's registered land surveyor will prepare record drawings. Upon approval of the construction, Engineer will review and submit record drawings together with letters of certification to the applicable governing agencies.
23. Review job progress with Client.
24. Review Construction Pay Estimates.



ATTACHMENT "A"
PAGE THREE

25. Respond to RFI's submitted by Contractor.

NOTE: The budget provided assumes that the contractor may have a reasonable number of questions that need to be addressed through an RFI process. If the contractor utilizes project management software (e.g. Procore) that results in excessive project documentation requirements by the Consultant, the budget may be exceeded.

26. At the Client's request, investigate matters which may arise during construction and provide recommendations, observations and other services as required. Additional construction-related services that the Consultant is requested to perform that are outside of the scope of work outlined in this attachment may exceed the estimated hourly budget amount provided. Consultant assumes that Client's request to perform work outside of the scope outlined in this attachment authorizes Consultant to perform the requested task(s) and Client shall provide due compensation in accordance with the terms of this contract, should the requested services exceed the estimated hourly budget provided.



ATTACHMENT "B"

DESCRIPTION OF OFF-SITE SERVICES DURING CONSTRUCTION

1. Review shop drawings.
2. Coordinate, prepare and submit pre-construction meeting submittals to applicable governing agencies and attend pre-construction meeting.
3. Observe water main tie-in and periodic observations of main construction.
4. Observe force main tie-in and periodic observations of main construction.
5. Observe water main pressure tests.
6. Observe force main pressure tests.
7. Observe off-site road subgrade construction.
8. Observe off-site road base construction.
9. Observe off-site sidewalk/curbing construction.
10. Conduct pre-agency final observation and develop punchlist based on agency requirements.

NOTE: The development of a pre-agency final punchlist is intended to address any known deficiencies prior to agency final but cannot be relied upon as a "complete" list.

11. Conduct semi-final and final inspection with Palm Beach County Water Utilities Department.
12. Conduct semi-final and final inspection with Florida Department of Transportation.
13. Provide additional construction observation: Consultant will make visits to the site at intervals appropriate to the various stages of construction to observe the progress and quality of the executed work and to determine, in general, if the work is proceeding in accordance with the Contract Documents. Consultant will not be required to make exhaustive or continuous on-site inspections to check the quality of the work. Consultant's efforts will be directed toward providing for Client a greater degree of confidence that the completed work will conform to the Contract Documents.



On the basis of such visits and on-site observations as an experienced and qualified design professional, Consultant will keep Client informed of the progress of the work and will endeavor to guard Client against defects and deficiencies in the work. The furnishing of construction observation services does not guarantee the work of the Contractor, nor assume liability on the part of the Contractor for job safety. Consultant will have authority to disapprove or reject work which is defective.

14. Project Certifications: Upon the Contractor's completion of the required site improvements, Client's registered land surveyor will prepare record drawings. Upon approval of the construction, Engineer will review and submit record drawings together with letters of certification to the applicable governing agencies.
15. Review job progress with Client.
16. Review Construction Pay Estimates.
17. Respond to RFI's submitted by Contractor.

NOTE: The budget provided assumes that the contractor may have a reasonable number of questions that need to be addressed through an RFI process. If the contractor utilizes project management software (e.g. Procore) that results in excessive project documentation requirements by the Consultant, the budget may be exceeded.

18. At the Client's request, investigate matters which may arise during construction and provide recommendations, observations and other services as required. Additional construction related services that the Consultant is requested to perform that are outside of the scope of work outlined in this attachment may exceed the estimated hourly budget amount provided. Consultant assumes that Client's request to perform work outside of the scope outlined in this attachment authorizes Consultant to perform the requested task(s) and Client shall provide due compensation in accordance with the terms of this contract, should the requested services exceed the estimated hourly budget provided.



ATTACHMENT "C"

DESCRIPTION OF SIGNAL MODIFICATION SERVICES DURING CONSTRUCTION

1. Review shop drawings.
2. Coordinate, prepare and submit pre-construction meeting submittals to applicable governing agencies and attend pre-construction meeting.
3. Observe force main tie-in and periodic observations of main construction.
4. Conduct pre-agency final observation and develop punchlist based on agency requirements.

NOTE: The development of a pre-agency final punchlist is intended to address any known deficiencies prior to agency final but cannot be relied upon as a "complete" list.

5. Conduct semi-final and final inspection with Palm Beach County Construction Coordination/Engineering/Traffic.
6. Conduct semi-final and final inspection with Florida Department of Transportation.
7. Provide additional construction observation: Consultant will make visits to the site at intervals appropriate to the various stages of construction to observe the progress and quality of the executed work and to determine, in general, if the work is proceeding in accordance with the Contract Documents. Consultant will not be required to make exhaustive or continuous on-site inspections to check the quality of the work. Consultant's efforts will be directed toward providing for Client a greater degree of confidence that the completed work will conform to the Contract Documents. On the basis of such visits and on-site observations as an experienced and qualified design professional, Consultant will keep Client informed of the progress of the work and will endeavor to guard Client against defects and deficiencies in the work. The furnishing of construction observation services does not guarantee the work of the Contractor, nor assume liability on the part of the Contractor for job safety. Consultant will have authority to disapprove or reject work which is defective.
8. Project Certifications: Upon the Contractor's completion of the required site improvements, Client's registered land surveyor will prepare record drawings. Upon approval of the construction, Engineer will review and submit record drawings together with letters of certification to the applicable governing agencies.



ATTACHMENT "C"
PAGE TWO

9. Review job progress with Client.
10. Review Construction Pay Estimates.
11. Respond to RFI's submitted by Contractor.

NOTE: The budget provided assumes that the contractor may have a reasonable number of questions that need to be addressed through an RFI process. If the contractor utilizes project management software (e.g. Procore) that results in excessive project documentation requirements by the Consultant, the budget may be exceeded.

12. At the Client's request, investigate matters which may arise during construction and provide recommendations, observations and other services as required. Additional construction related services that the Consultant is requested to perform that are outside of the scope of work outlined in this attachment may exceed the estimated hourly budget amount provided. Consultant assumes that Client's written request to perform work outside of the scope outlined in this attachment authorizes Consultant to perform the requested task(s) and Client shall provide due compensation in accordance with the terms of this contract, should the requested services exceed the estimated hourly budget provided.





**Northern Palm Beach County
Improvement District**

Purchase Order
No.

26-943

Purchase Order

Vendor :2002

Simmons & White, Inc.

PO Box 11212
Riviera Beach, FL 33419-1212
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

Document Information

Document Date 06/09/2026
Required Date 06/19/2026
Prepared By Kimberly A. Leser

Workflow ID 07
Status Board 2 Documents
Description Unit 54 Artistry Lakes Phase 1B Bidding and Construction Engineering Services

Change Order 0

Project No

Invoice to Y
follow

Comments : \$108,000 is for the Public portion to be provided in cash or LOC- Design & Permitting Funding Agree. (540A) - Offsite, Signal & Reimb- (\$52,000) plus 56% of Bidding, Onsite & meetings. (\$56,000)= \$108,000\$44,000 is for the Private portion to be provided in cash or LOC- Funding agreement No. 2 (540B)- 44% of Bidding, Onsite & meetings. (\$46,000)LH: APPROVAL CONTINGENT UPON RECEIPT OF LANDOWNER FUNDING (not received as of 6/11/2026)

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	540A	53101	Unit 54-Phase 1B Bidding and CE Services -Public Imp. L/O \$	108,000.00	108,000.00
1	EA	540B	53101	Unit 54-Phase 1B Bidding and CE Services -Private Imp L/O \$	44,000.00	44,000.00
Total :					\$152,000.00	

Approval Information

SUSAN P. SCHEFF	Board - Approved	06/12/2026 9:21 AM
	152,000.00	
CLIFFORD D. BEATTY	Executive Director - Approved	06/12/2026 7:52 AM
	152,000.00	
KATHLEEN E. ROUNDTREE	Finance Director - Approved	06/11/2026 2:42 PM
	152,000.00	
LAURA L. HAM	Budget Manager - Approved	06/11/2026 2:24 PM
	152,000.00	
Kimberly A. Leser	District Engineer - Approved	06/10/2026 10:36 AM
	152,000.00	
KENNITH R. ROUNDTREE	Department Manager - Approved	06/10/2026 7:37 AM
	152,000.00	
Kimberly A. Leser	Requester - Submitted	06/09/2026 5:53 PM
	152,000.00	

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase.

The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above.

NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · Fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: C. Danvers Beatty, P.E., Executive Director

RE: Eagles Nest Subdivision Request

Background

During the May 27, 2026 Board Meeting, Mr. Michael Dixon, a resident of the Eagles Nest Community located in unincorporated Palm Beach County and north of Northern's Unit of Development No. 23, The Shores, addressed the Board and presented the attached documentation requesting Northern accept a flowage easement and provide maintenance of the vegetation within the slough serving portions of the Eagles Nest community. Additionally, they requested that Northern coordinate with Palm Beach County to prioritize the reconstruction/rehabilitation of pipes under Eagles Nest Drive which provide flow from the slough to the North Fork of the Loxahatchee River.

In addition, Mr. David Aiken, a resident of Unit 23, The Shores, addressed the Board as well expressing his concerns regarding erosion at the rear of his property. Mr. Aiken's property borders the area of the slough which is part of the Eagles Nest community and encumbered by a platted 35-foot park and drainage easement. There are no Northern property interest abutting Mr. Aiken's property.

After review of the information provided, as well as discussions between myself, District Engineer Kim Leser and General Counsel Ken Edwards, we have determined that while the slough area in question is within Northern's Jurisdictional Boundaries it is not within a Unit of Development. As a result, there currently exists no funding for an in-depth evaluation of the information provided or the requested involvement of Northern.

Fiscal Impact

No funding is currently available for the evaluation of the request or subsequent maintenance activities.

Recommendation

Northern Staff requests direction from the Board with respect to this item.

Eagles Nest (Unit 11) — Drainage Outfall Failure

Multi-Agency Request | May 27, 2026 | NPBCID Board Meeting

THE PROBLEM

The drainage outfall serving Eagles Nest is broken at three documented points. No single agency currently owns the fix. The result is a hydraulic bottleneck that threatens neighborhood flooding, road infrastructure, and water quality in the Loxahatchee River. This is not a new problem — Palm Beach County conducted a prior remediation approximately 15 years ago, and that intervention has itself developed a failure mode.

Three Documented Failure Points

GAP 1	Culverts under Eagles Nest Drive (county-owned) — end-of-life corrugated metal pipe (circa 1978–1981 per original engineering drawings; at or beyond 40-year design life), 50%+ sediment fill, signs of structural collapse. Original design specifies a 36" CMP at Station 50+15, Eagles Nest Road (invert El. 4.10), per William G. Wallace, Inc. drainage plans Job No. 78-75 (Feb. 1978) and Job No. 79-428 (July 1979), included as Addendum A.
GAP 2	Unmanaged creek segment — the unmanaged creek segment running from the eastern boundary of NPBCID's preserve parcels (PCN 30-42-40-27-10-001-0000 and PCN 30-42-40-27-09-002-0000, Shores PL 5 & 6) eastward to the failing culvert crossing beneath Eagles Nest Drive. This corridor passes through or directly borders 9 private lots (5 in The Shores, 4 in Eagles Nest) and 2 ENPOA-owned parcels at the culvert approach. It is choked with invasive vegetation (water hyacinth, Hydrilla) and falls outside any active maintenance schedule. The downstream outfall system continues south via Golden Hawk Trail and Osprey Way to the Loxahatchee River, but the creek segment above is the primary hydraulic choke point.
GAP 3	Failed prior county remediation — degraded revetment bags now contributing to off-channel flooding. Approximately 15 years ago, Palm Beach County deployed a robotic dredge through the creek bed south of Eagles Nest Drive, excavating sediment and packing it into revetment tubes placed on each bank. That work is evidence the problem is longstanding and county-acknowledged. However, those revetment bags have since degraded and now trap water during high tidal and storm events — redirecting flow outside the main creek channel, accelerating bank erosion, and contributing to denudation of the surrounding riparian area. County-installed infrastructure has become a secondary failure point.

Three Agency Asks

★ **NPBCID (Today's Board)** — *Florida Statute §298 authorizes action beyond district boundaries to protect district infrastructure*

- **PRIORITY: Authorize District Engineer to draft a standard Flowage & Maintenance Easement template covering the creek segment from the NPBCID preserve eastern boundary east to the Eagles Nest Drive culvert crossing — and begin outreach to the 9 private property owners (5 in The Shores, 4 in Eagles Nest) and 2 ENPOA-owned parcels that border this primary problem segment.**
- Commission a Downstream Connectivity Audit specifically designed to prove that Gap 2 and Gap 3 are creating a hydraulic "tailwater" effect that elevates downstream water levels and compromises NPBCID's own drainage infrastructure — establishing the nexus of authority required under Fla. Stat. §298 for the District to act beyond its tax boundary. The audit shall assess current conditions of the prior county revetment work and document measurable water elevation differentials between the NPBCID preserve outfall (upstream) and the choked creek segment (downstream) during rain events to quantify the bottleneck.
- Issue a formal Technical Deficiency Notice to PBC Road & Bridge regarding the failing culverts. Request that the NPBCID Board Chair send a formal letter to the County Commission to elevate the priority of the Technical Deficiency Notice.

📄 SUGGESTED BOARD MOTION LANGUAGE (Fla. Stat. §298)

"I move to authorize the District Engineer to draft a standard Flowage & Maintenance Easement for the creek segment running from the eastern boundary of NPBCID's Shores PL 5 & 6 preserve parcels east to the Eagles Nest Drive culvert crossing, pursuant to Fla. Stat. §298, and to initiate outreach to the 9 private property owners and 2 ENPOA-owned parcels bordering that segment."

This motion requires no change to the District's tax boundary, no land acquisition, and no new budget appropriation. Authorization is grounded in the District's statutory mandate to protect its own drainage infrastructure from hydraulic impairment caused by downstream conditions.

Statutory Basis — Why This Requires No New Authority

Statute	What It Says & Why It Matters Here
§298.22 <i>Powers of Supervisors</i>	The Board has “ full power and authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan. ” No geographic qualifier. No boundary limitation in the operative clause.
§298.22(5) & (6) <i>Extraterritorial Works & Easements</i>	The Board may construct works and acquire easements “ in or out of said district ” — that phrase appears twice in subsection (5) alone. Subsection (6) explicitly lists easement acquisition <i>before</i> condemnation as the standard tool. Property owners here are volunteering to sign — the easiest possible exercise of a power the District already holds.
§298.28 <i>Watercourses to be Connected</i>	All watercourses “ shall, if necessary to the drainage of any lands in said district, be connected with and made a part of the works and improvements of the plan of drainage. ” The word <i>shall</i> is mandatory. If the District Engineer's connectivity audit confirms the creek segment is impairing district drainage — which is the audit's purpose — the Board has not merely authority but an obligation to act.
Bottom line: The statute gives the Board three escalating tools: (1) voluntary easement, (2) purchase, (3) condemnation. ENPOA and the affected property owners are asking for option 1 — focused on a single, well-defined creek segment with willing signatories already present. ENPOA can execute its 2 parcels immediately. No new taxing unit. No boundary amendment. No legislative action. One board vote and the District Engineer has his authorization.	

Cost of Inaction — Financial & Legal Liability

⚠ Infrastructure Liability — Near-Complete Drainage Blockage Risk

The CMP culverts beneath Eagles Nest Drive are estimated at 50%+ sediment fill with signs of structural deterioration. If the pipe collapses entirely, the drainage outfall for the Eagles Nest neighborhood will be near-completely blocked, converting any significant rain event into a flooding emergency. The cost of emergency excavation, pipe replacement, and creek restoration in crisis conditions — versus a planned, scheduled repair — is dramatically higher. The ground subsidence visible adjacent to the guardrails also warrants documented inspection to establish a maintenance record.

⚠ Environmental Fines — Nutrient Loading into the Wild & Scenic Loxahatchee River

The unmanaged creek segment (Gap 2) is a direct hydraulic pathway into the Wild & Scenic Loxahatchee River. Invasive species such as water hyacinth and Hydrilla are prolific nutrient vectors. Continued failure to manage this corridor increases the risk of regulatory scrutiny and potential enforcement action by the Florida DEP or the Army Corps of Engineers for contribution to nutrient loading in a federally designated Wild & Scenic waterway. Preventive maintenance now is orders of magnitude cheaper than reactive environmental compliance later.

Maintenance vs. Capital Reconstruction: Cost Comparison

Scenario	Relative Cost	Notes
Routine Maintenance (Act Now)	Low cost	Invasive clearing, high-pressure CMP desilting, revetment bag assessment. Absorbs into existing maintenance budget with easement in place.
Capital Reconstruction (Culvert Collapse)	Much higher	Full road closure, emergency excavation, pipe replacement, and creek restoration under emergency conditions — far more expensive than a planned, scheduled repair.
Environmental Enforcement (Loxahatchee River)	Very high	DEP or Army Corps enforcement action for nutrient loading into a federally designated Wild & Scenic waterway. Remediation consent orders can exceed \$1M.

PBC Road & Bridge — North County Division

- Conduct a structural inspection of the CMP culverts beneath Eagles Nest Drive and assign a formal work order or asset tracking number (not just a scheduled visit). The NPBCID Board and affected residents jointly request that PBC Road & Bridge provide a specific Work Order ID or Asset Management Reference Number for the Eagles Nest Drive culverts so that status can be monitored through the County's public asset management system. Contact: Superintendent Craig Lloyd, 561-233-3959.
- Schedule replacement or high-pressure desilting as a priority repair.
- Note: PBC Roads & Bridges has twice deployed a backhoe to excavate muck and aquatic vegetation from both sides of the culvert pipes — a good-faith effort that is acknowledged and appreciated. However, this approach cannot address sediment that has accumulated inside the pipes themselves. Internal desilting requires either high-pressure jetting or pipe replacement, and remains outstanding.
- Assess the condition and drainage impact of the revetment bags installed during the county's prior robotic dredge remediation (~2010). Those structures now trap water during high tidal and storm events, redirecting flow outside the main creek channel. County-installed infrastructure has become a secondary failure point that warrants inspection and remediation.

Loxahatchee River District / Palm Beach County (joint)

- Enter into an Interlocal Agreement (ILA) with NPBCID designating the outfall creek segment as a jointly managed waterway (Fla. Stat. §163.01).
- Provide cost-share for invasive species removal to protect the Wild & Scenic Loxahatchee River from nutrient loading and invasive seeding.

Why the Maintenance Easement is the Fastest Path

A Flowage & Maintenance Easement requires no change to the tax boundary, no land acquisition, and no new budget appropriation. It grants NPBCID's existing crews the legal right-of-entry to remove invasive vegetation, clear blockages, and restore flow along the primary problem segment — the creek corridor from the NPBCID preserve eastern boundary to the Eagles Nest Drive culvert. Notably, ENPOA owns two parcels directly at the culvert approach and can grant right-of-entry for that portion immediately, without waiting on private property owners. Once the easement is executed across all 11 parcels, the creek segment is added to the regular aquatic maintenance schedule — no further board action required per visit.

Community Stakeholder Alignment

Property Owner Letters of Intent — Primary Creek Segment (9 Private Owners + 2 ENPOA Parcels)

Nine private property owners (5 in The Shores, 4 in Eagles Nest) whose lots border the primary creek segment between the NPBCID preserve boundary and Eagles Nest Drive have verbally expressed willingness to sign a Flowage & Maintenance Easement granting NPBCID right-of-entry. Additionally, ENPOA owns 2 parcels directly at the culvert approach and can execute right-of-entry for that portion immediately upon Board authorization — without requiring any private property owner action. Formal Letters of Intent from the 9 private owners are being collected and will be presented to the District Engineer upon authorization of easement drafting.

ENPOA Board Endorsement — Eagles Nest Property Owners Association

The Eagles Nest Property Owners Association (ENPOA) has been briefed on the drainage failure and the proposed easement remedy. A formal ENPOA resolution or endorsement letter officially requesting NPBCID's intervention is being sought and will be submitted to the Board as a supplement to this handout. The Board is asked to note that this request originates from organized community stakeholders — not a single complainant — and that the ENPOA's endorsement reflects neighborhood-wide consensus that the District's involvement is both needed and welcome.

Site Photography — Eagles Nest Drive Culvert Failure

Photos document aquatic vegetation backup (south side) and ground subsidence adjacent to roadway safety barriers, consistent with collapse of underlying corrugated metal pipe.



South side of Eagles Nest Drive — aquatic vegetation and duckweed backup at culvert outfall.



Ground subsidence adjacent to roadway safety barrier — evidence of underlying CMP collapse.



Close-up of void opening at guardrail post base — soil loss consistent with pipe failure below.



Additional ground collapse point near guardrail — lateral extent of subsidence along Eagles Nest Drive.

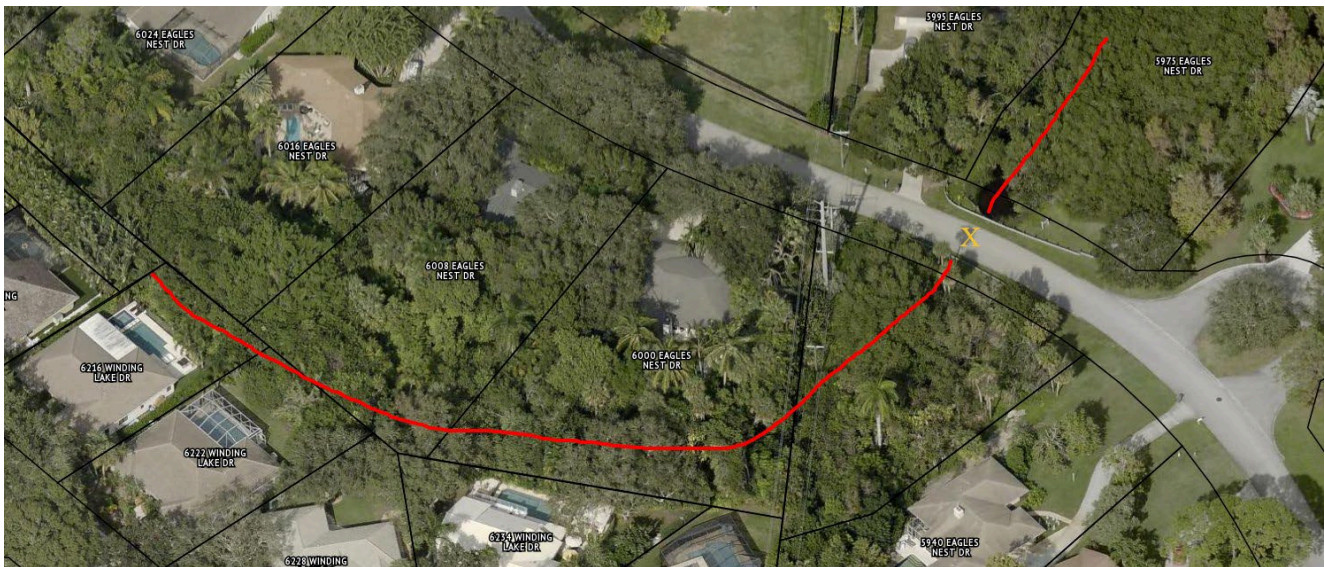
Addendum — Aerial Maps: Unmanaged Creek Corridor & Culvert Location

Red lines delineate the unmanaged creek segment connecting the NPBCID preserve to the Loxahatchee River (GAP 2). The orange "X" marks the failing CMP culverts beneath Eagles Nest Drive (GAP 1).

OWNERS	
NORTHERN PALM BEACH COUNTY	
IMPROVEMENT DISTRICT	
PROPERTY DETAIL	
LOCATION	
MUNICIPALITY	JUPITER
PARCEL NO.	30-42-40-27-10-001-0000
SUBDIVISION	SHORES PL 5
BOOK/PAGE	
SALE DATE	
MAILING ADDRESS	359 HIATT DR PALM BCH GDNS FL 33418 7106
USE TYPE	8000 - DISTRICTS



County-wide aerial context (PAPA) — blue outline shows NPBCID preserve parcels (Shores PL 5 & 6); the primary problem segment runs eastward from the preserve boundary to the failing culvert beneath Eagles Nest Drive.



Close-up aerial — red line marks the unmanaged creek corridor running behind Winding Lake Dr. and Eagles Nest Dr. properties. Orange "X" marks the location of the failing CMP culverts beneath Eagles Nest Drive.

Addendum A — Original Engineering Drawings

Two engineering plan sets by William G. Wallace, Inc., Consulting Engineers & Land Surveyors, 321 Northlake Blvd., North Palm Beach, FL, are included as Addendum A:

A-1. Eagle's Nest (Original Plat) — Grading, Paving, Drainage & Water Distribution Plans. Job No. 78-75, dated February 1978. 12-sheet set including drainage calculations & sections, typical roadway section and paving details, specifications, Eagles Nest Road plan & profile, Osprey Way / Golden Hawk Trail / Falcon Way plan & profile, water main and distribution details, and cross sections. These drawings document the 36" CMP culvert at Station 50+15, Eagles Nest Road (invert El. 4.10) — the primary crossing bisecting the two plat halves — and the engineered outfall terminus at Golden Hawk Trail (sand-cement riprap endwall, El. 0.60) discharging to the slough (design high water: El. 2.50). Sheet 3 carries an "As Built" notation confirming constructed as designed.

A-2. Eagle's Nest First Addition, Plat One — Grading, Paving, Drainage & Water Distribution Plans. Job No. 79-428, dated July 1979. 7-sheet set including cover sheet, drainage calculations & sections, plan-profile sheets, paving & drainage details and specifications, water main & distribution system, and water construction details. Confirms CMP pipe specifications and outfall design elevations for the First Addition drainage system (design high water: El. 4.55; slough outfall: El. 4.50).

A SIGMA CORPORATION PROJECT



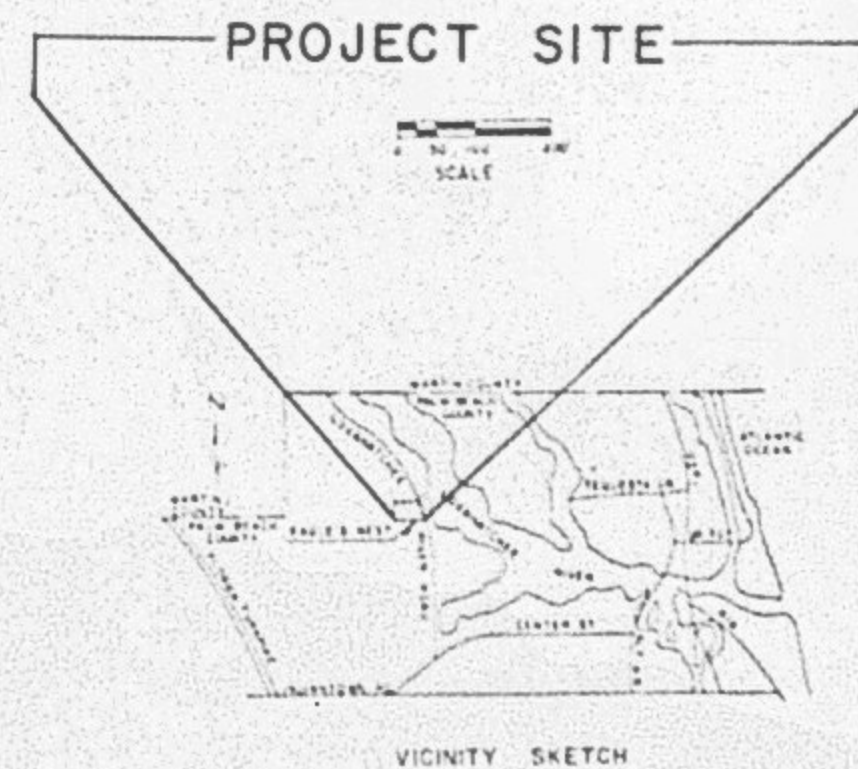
EAGLE'S NEST

FIRST ADDITION PLAT ONE

INDEX

SHEET NO.	DESCRIPTION
1.	COVER SHEET
2.	DRAINAGE CALCULATIONS AND SECTIONS
3-4.	PLAN - PROFILE SHEETS
5.	PAVING AND DRAINAGE DETAILS AND SPECIFICATIONS
6.	WATER MAIN AND DISTRIBUTION SYSTEM
7.	WATER CONSTRUCTION DETAILS

GRADING PAVING DRAINAGE WATER DISTRIBUTION



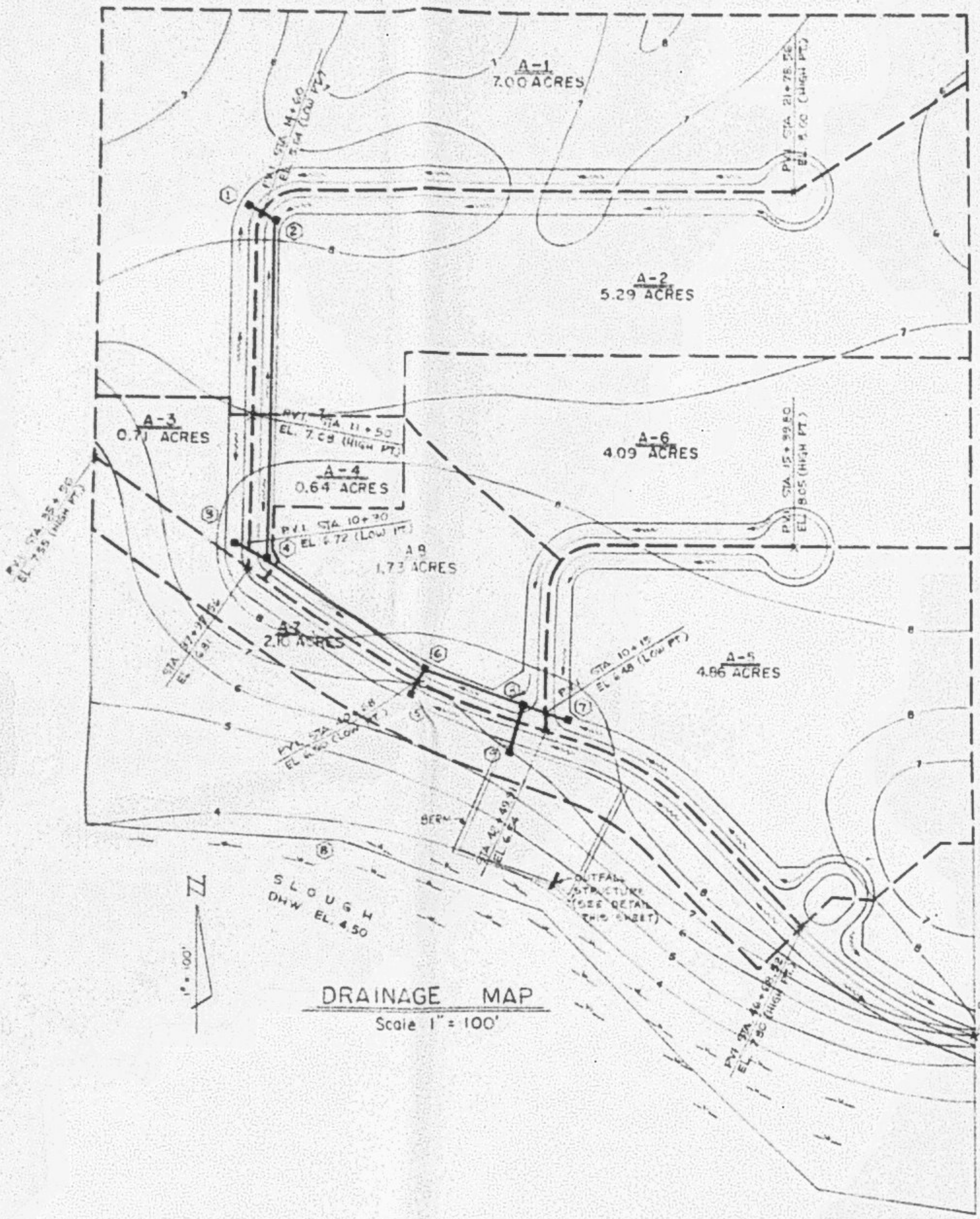
*UP TO DATE
Based
P. 6, 4, 3, 2*

COVER SHEET			
EAGLE'S NEST			
WILLIAM G. WALLACE, INC. Consulting Engineers & Land Surveyors 321 Hawthorne Blvd., Palm Beach, Florida			
PROJECT	JULY 1979	PLAT NO. 35-40-42	
DATE	JULY 1979	PLAT NO. 35-40-42	
BY		DATE	

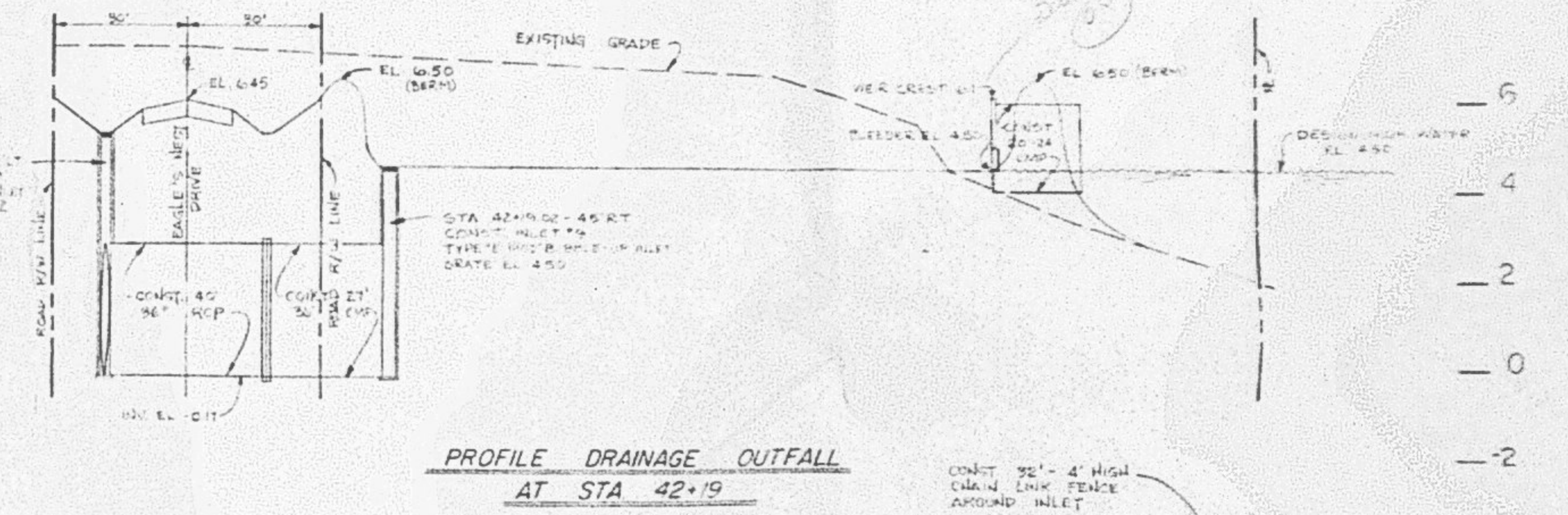
STORM DRAINAGE CALCULATIONS

Location	Type of Structure	Type of line	Pipe Line Length	Drainage Area (AC)			Time of Flow (Min)	Time of Concentration	Intensity	Total CA	Total Runoff CFS	HG Elev			Pipe Dia	Slope %	Velocity F.P.S.	Capacity C.F.S.	
				Increment	Sub-total	Sub-total CA						Crown E	Upper end	Lower end					Fall
(1)	CB	RCP	95									(1)	5.04	5.00	0.04	24"	0.07	9.6	6.6
(2)	CB	CMP	430	5.29	2.29	3.07	5	34	352	3.07	0.81	(2)	5.00	4.87	0.13	36"	0.03	15	10.8
(3)	CB	RCP	46	0.71	0.71	0.16	1	24	4.08	0.16	0.73	(3)	4.87	4.80	0.07	15"	0.04	0.6	0.73
(4)	CB	CMP	255	0.64	1.54	3.41	3	39	390	3.41	1.25	(4)	4.86	4.76	0.10	36"	0.04	1.6	1.25
(5)	CB	RCP	95	1.82	1.82	0.46	1	23	4.15	0.46	1.91	(5)	4.76	4.73	0.03	15"	0.09	1.6	1.91
(6)	CB	CMP	150	1.73	1.73	4.30	1	42	3.19	4.30	3.72	(6)	4.73	4.64	0.09	36"	0.06	1.9	3.72
(7)	CB	RCP	45	4.84	4.84	1.22	1	30	3.72	1.22	4.54	(7)	4.64	4.56	0.08	18"	0.10	2.3	4.54
(8)	CB	RCP	67	4.09	2.64	6.54	1	43	3.16	6.54	20.67	(8)	4.56	4.50	0.06	36"	0.09	2.8	20.67

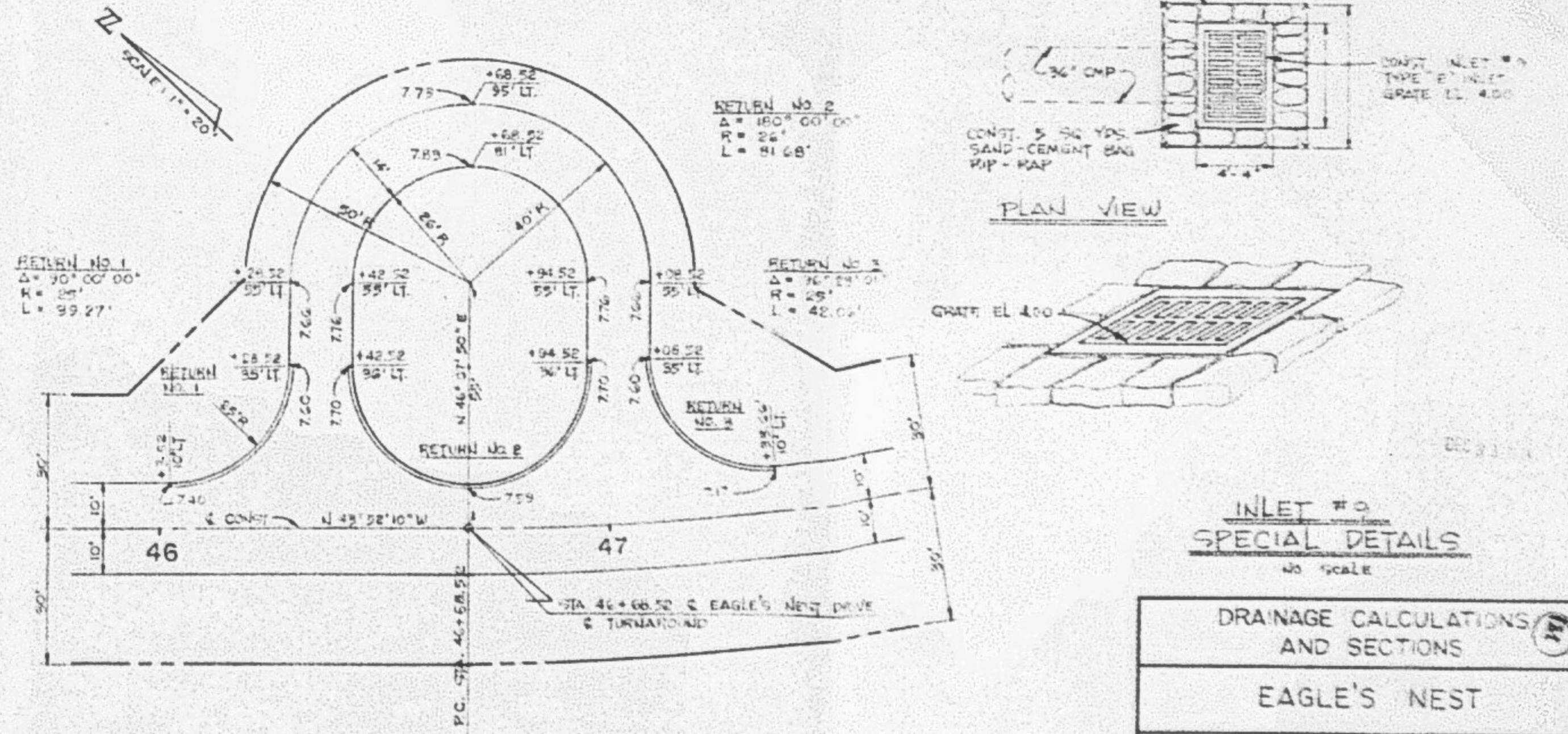
DESIGN INFORMATION
 DESIGN HIGH WATER IN SLOUGH = 4.50'
 DESIGN YEAR IS THREE YEAR STORM
 RUNOFF AVERAGE COEFF = 0.25
 Manning's n = 0.015 FOR CMP
 n = 0.015 FOR RCP
 15 MINUTE STORAGE TIME IN GRASS
 15 MINUTE STORAGE TIME IN PAVED
 MINIMUM ROAD CROWN ELEVATION 0.25 MA
 ELEVATION OF PAVED FLOOR OF ALL BUILDINGS SHALL
 BE 1.00 ABOVE HIGH WATER
 100 YEAR FLOOD SURVIVAL ELEVATION 9.00 (PER ARMY CORP
 OF ENGINEERS)



DRAINAGE MAP
 Scale 1" = 100'



PROFILE DRAINAGE OUTFALL
 AT STA 42+19



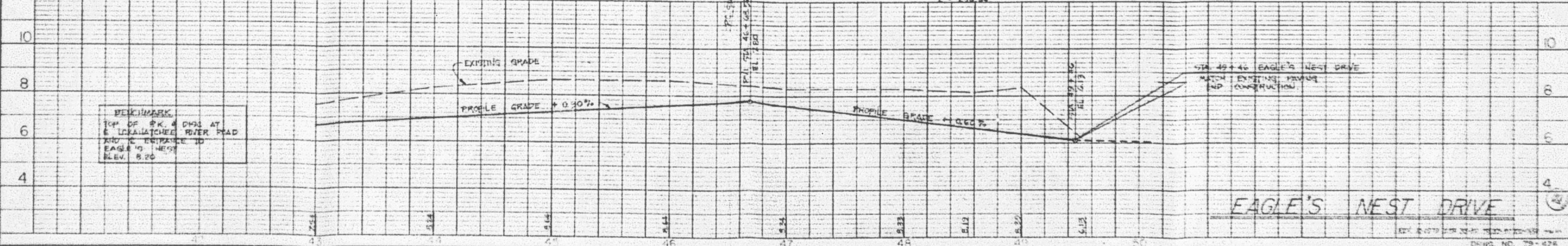
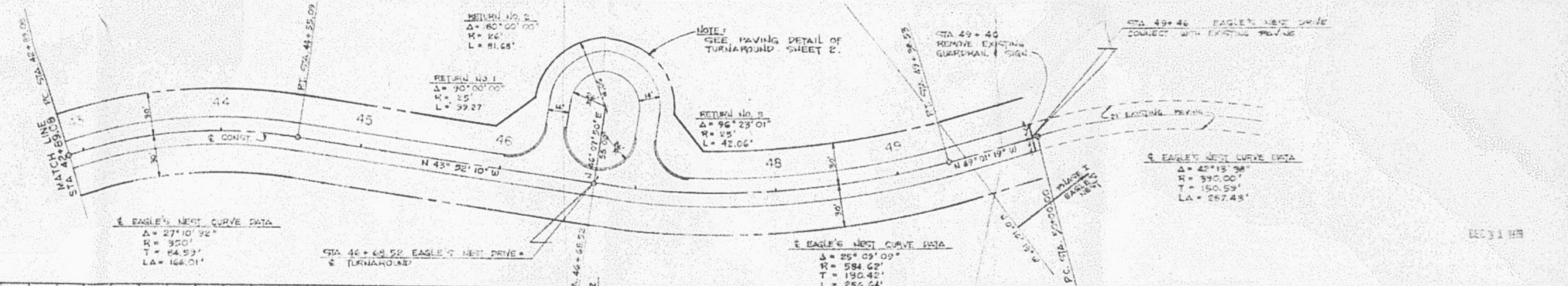
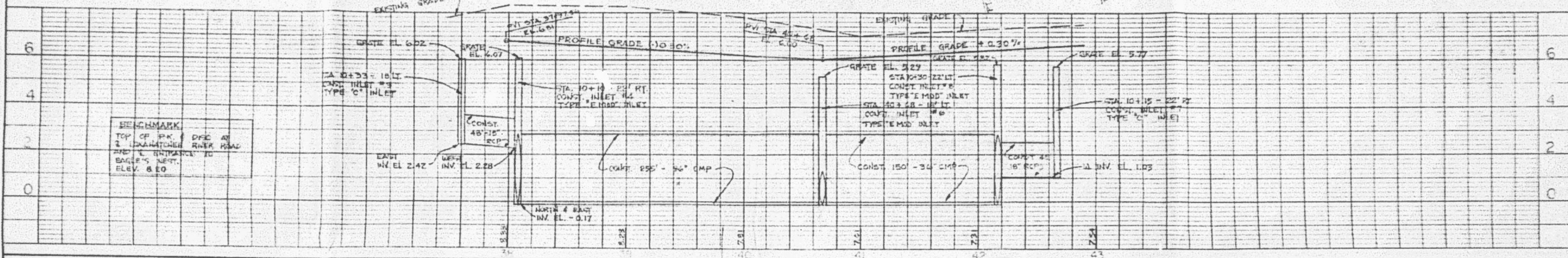
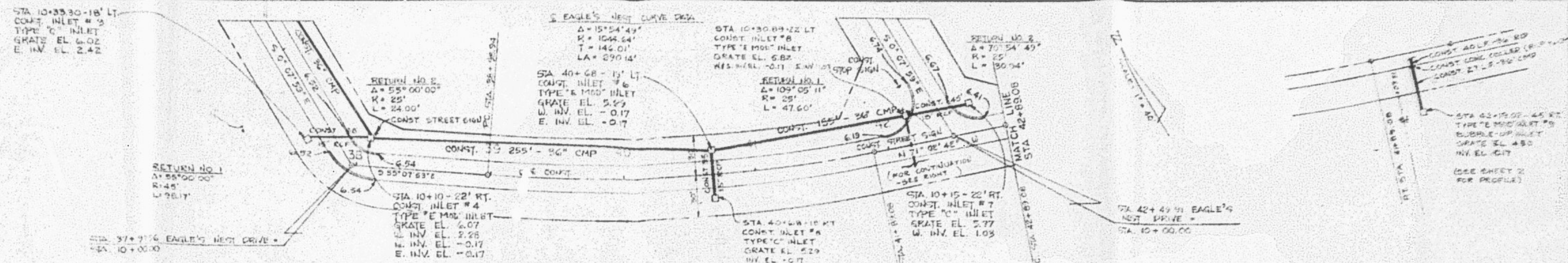
PLAN VIEW

INLET #0
 SPECIAL DETAILS
 No Scale

PAVING DETAIL OF TURNAROUND
 AT STA 46+28.52

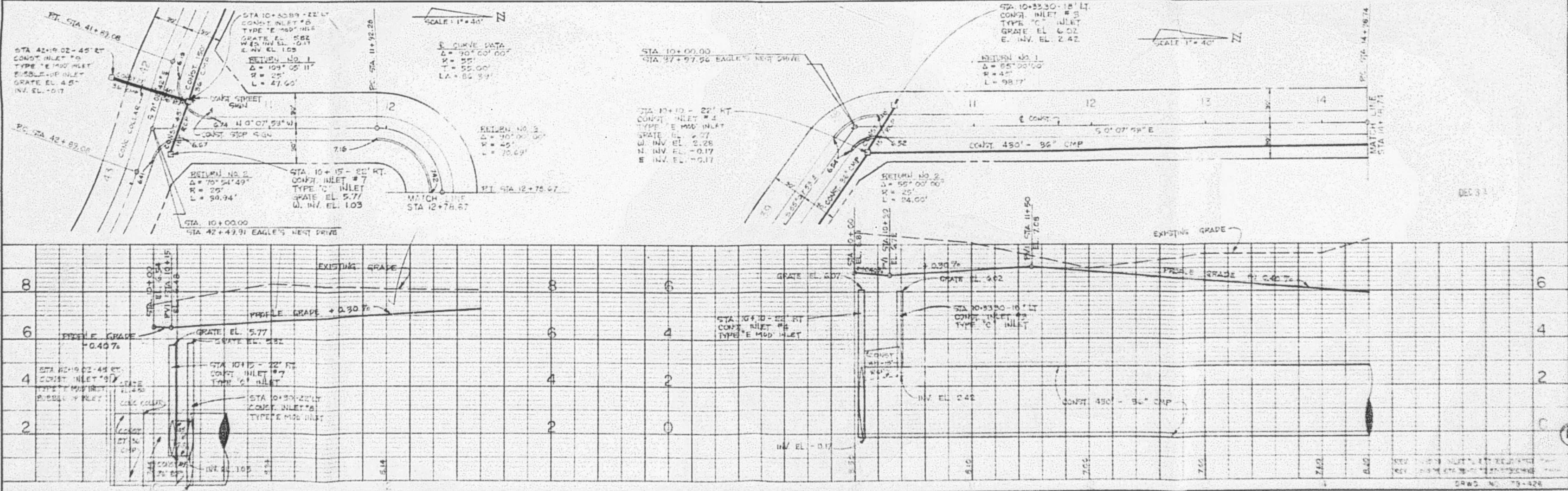
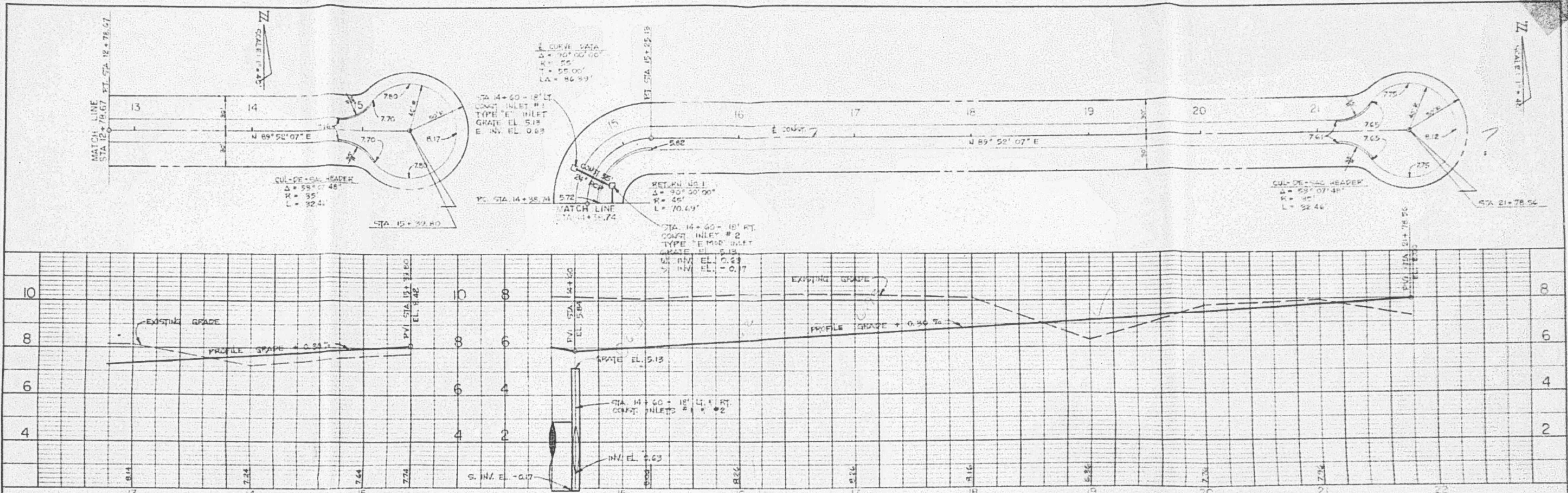
NOTE:
 STATIONS & OFFSETS ARE
 FROM & OF EAGLE'S
 NEST DRIVE.

DRAINAGE CALCULATIONS AND SECTIONS			
EAGLE'S NEST			
WILLIAM G. WALLACE, INC. Consulting Engineers & Land Surveyors 331 Northlake Blvd., North Palm Beach, Florida			
FILE NO.	DATE	SCALE	SHEET
100-307-79-785	JULY 1979	1/4" = 1'-0"	2 OF 2



PLAN
NOTE BOOK
NO. _____

PROFILE
NOTE BOOK
NO. _____





Eagle's Nest Property Owners Association

P. O. Box 1503, Jupiter, FL 33468-1503



STATEMENT OF SUPPORT

Flowage & Maintenance Easement — Eagles Nest Drive Drainage Outfall Corridor

May 27, 2026

To: Matthew J. Boykin, Chair, North Palm Beach County Improvement District Board of Supervisors

From: Eagles Nest Property Owners Association (ENPOA), Board of Directors

Re: Formal Support for NPBCID Authorization of Flowage & Maintenance Easement — Eagles Nest Outfall Corridor

Date: May 27, 2026

Statement of Support

The Eagles Nest Property Owners Association, representing the homeowners of Eagles Nest Subdivision in Palm Beach County, hereby formally requests that the North Palm Beach County Improvement District authorize the drafting of a Flowage and Maintenance Easement for the drainage outfall corridor serving Eagles Nest, pursuant to Florida Statute §298.

The drainage infrastructure serving our neighborhood is in documented failure. The corrugated metal pipe culverts beneath Eagles Nest Drive are at or beyond their 40-year design life, with confirmed sediment fill exceeding 50% and visible signs of structural collapse. The primary culvert — a 36" CMP at Station 50+15, Eagles Nest Road (invert El. 4.10), documented in as-built engineering drawings dating to February 1978 (William G. Wallace, Inc., Job No. 78-75) — bisects the two halves of our neighborhood and is the hydraulic linchpin of the entire outfall system. The unmanaged creek segment immediately upstream of that crossing — running from the eastern boundary of the District's preserve parcels (PCN 30-42-40-27-10-001-0000 and PCN 30-42-40-27-09-002-0000, Shores PL 5 & 6) eastward to Eagles Nest Drive — is choked with invasive aquatic vegetation and falls outside any active maintenance schedule. It is this specific segment, passing through or adjacent to 9 private lots and 2 ENPOA-owned parcels, that constitutes the primary hydraulic bottleneck and the focus of today's request.

ENPOA endorses the Flowage and Maintenance Easement as the fastest and most cost-effective remedy available. This approach requires no change to the District's tax boundary, no land acquisition, and no new budget appropriation. It grants NPBCID's existing crews the legal right-of-entry needed to restore and maintain flow — and it is supported by property owners whose rear lots directly border the unmanaged creek segment, several of whom are present at today's meeting to express their personal willingness to execute the easement upon drafting.

ENPOA respectfully requests that the Board authorize the District Engineer to draft a standard Flowage and Maintenance Easement template covering the creek segment from the NPBCID preserve eastern boundary to the Eagles Nest Drive culvert crossing, and initiate outreach to the 9 private property owners whose lots border that segment. ENPOA further notes that it owns 2 parcels directly at the culvert approach and is prepared to execute right-of-entry for those parcels immediately upon Board authorization, without requiring further outreach. We are prepared to assist in coordinating the remaining property owners and to ensure swift execution of the easement once drafted.

Authorization

This statement is issued on behalf of the ENPOA Board of Directors and authorized by its President.

Michael Dixon

President, Board of Directors

Eagles Nest Property Owners Association

board@enpoa.org

5/27/26



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Katie Roundtree, Director of Finance & Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Presentation of Fiscal Year 2026/2027 Annual Budget and Consideration of TRIM Resolution (2026-07)

Background

The Proposed Budget for Fiscal Year 2026/2027 was presented at the May 27, 2026 Board Meeting. Staff has received and reviewed the 2026 tax roll from the Property Appraiser's Office. Changes in taxable acreage were very minor in most areas within the District. The rates presented at the May meeting have been modified to reflect the changes in the tax roll.

Attached are the Assessment Rates for TRIM (Truth in Millage) and the related Resolution. The Resolution allows for changes to the budget after its adoption. Any changes to the rates will then be brought back to the Board. The Assessment Rates will be considered again prior to final adoption.

Recommendation

Northern Staff recommends the Board approve the Proposed Budget for Fiscal Year 2026/2027 and Resolution 2026-07 for preparation of the Assessment Rates for TRIM.

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	124.38	124.38	-	81.33	81.33	-	43.05	43.05	53%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	49.38	49.38	-	47.13	47.13	-	2.25	2.25	5%	3,236.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	49.38	49.38	-	47.13	47.13	-	2.25	2.25	5%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	3,012.0000	Nearest Whole Acre
2 and 2A	MFR	IH	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	29.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93B	18,115.53	3,250.10	21,365.63	18,163.20	3,177.56	21,340.76	(47.67)	72.54	24.87	0%	29.4868	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	9,618.25	1,725.56	11,343.81	9,643.56	1,687.10	11,330.66	(25.31)	38.46	13.15	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	12,237.14	2,195.41	14,432.55	12,269.35	2,146.47	14,415.82	(32.21)	48.94	16.73	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	14,148.79	2,538.37	16,687.16	14,186.03	2,481.78	16,667.81	(37.24)	56.59	19.35	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	10,163.64	1,823.41	11,987.05	10,190.39	1,782.76	11,973.15	(26.75)	40.65	13.90	0%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	9,970.27	2,191.15	12,161.42	9,996.51	2,142.31	12,138.82	(26.24)	48.84	22.60	0%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	63.56	87.41	150.97	63.07	80.57	143.64	0.49	6.84	7.33	5%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,277.82	588.06	3,865.88	3,286.45	574.95	3,861.40	(8.63)	13.11	4.48	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	396.12	147.07	543.19	396.50	138.90	535.40	(0.38)	8.17	7.79	1%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	16,837.14	3,020.67	19,857.81	16,881.45	2,953.33	19,834.78	(44.31)	67.34	23.03	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,122.74	277.43	1,400.17	1,125.04	266.36	1,391.40	(2.30)	11.07	8.77	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	8,425.09	1,511.50	9,936.59	8,447.26	1,477.81	9,925.07	(22.17)	33.69	11.52	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,027.02	260.26	1,287.28	1,029.06	249.57	1,278.63	(2.04)	10.69	8.65	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	8,425.09	1,511.50	9,936.59	8,447.26	1,477.81	9,925.07	(22.17)	33.69	11.52	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,026.19	260.11	1,286.30	1,028.24	249.42	1,277.66	(2.05)	10.69	8.64	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	8,425.09	1,511.50	9,936.59	8,447.26	1,477.81	9,925.07	(22.17)	33.69	11.52	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	670.46	206.89	877.35	671.57	197.39	868.96	(1.11)	9.50	8.39	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	16,837.14	3,020.67	19,857.81	16,881.45	2,953.33	19,834.78	(44.31)	67.34	23.03	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,158.51	283.85	1,442.36	1,160.90	272.63	1,433.53	(2.39)	11.22	8.83	1%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	8,425.09	1,511.50	9,936.59	8,447.26	1,477.81	9,925.07	(22.17)	33.69	11.52	0%	76.6618	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	170.50	170.50	-	174.70	174.70	-	(4.20)	(4.20)	-2%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	504.66	607.25	1,111.91	498.91	642.84	1,141.75	5.75	(35.59)	(29.84)	-3%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	477.63	583.86	1,061.49	472.19	617.77	1,089.96	5.44	(33.91)	(28.47)	-3%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	454.09	563.49	1,017.58	448.92	595.93	1,044.85	5.17	(32.44)	(27.27)	-3%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	508.02	610.16	1,118.18	502.23	645.96	1,148.19	5.79	(35.80)	(30.01)	-3%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	454.99	564.26	1,019.25	449.80	596.76	1,046.56	5.19	(32.50)	(27.31)	-3%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	492.64	596.85	1,089.49	487.03	631.69	1,118.72	5.61	(34.84)	(29.23)	-3%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	181.27	327.37	508.64	179.20	342.85	522.05	2.07	(15.48)	(13.41)	-3%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	546.14	643.15	1,189.29	539.92	681.32	1,221.24	6.22	(38.17)	(31.95)	-3%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	568.14	662.19	1,230.33	561.67	701.73	1,263.40	6.47	(39.54)	(33.07)	-3%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	320.61	447.96	768.57	316.96	472.11	789.07	3.65	(24.15)	(20.50)	-3%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,565.21	3,255.96	6,821.17	3,524.60	3,481.92	7,006.52	40.61	(225.96)	(185.35)	-3%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	78.56	78.56	-	79.35	79.35	-	(0.79)	(0.79)	-1%	8,557.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	37.26	37.26	-	66.59	66.59	-	(29.33)	(29.33)	-44%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	37.26	37.26	-	66.59	66.59	-	(29.33)	(29.33)	-44%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	599.16	599.16	-	620.06	620.06	-	(20.90)	(20.90)	-3%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	3,650.38	3,650.38	-	3,625.50	3,625.50	-	24.88	24.88	1%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	252.61	252.61	-	278.71	278.71	-	(26.10)	(26.10)	-9%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	542.03	542.03	-	563.79	563.79	-	(21.76)	(21.76)	-4%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	553.42	553.42	-	575.01	575.01	-	(21.59)	(21.59)	-4%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	330.22	330.22	-	355.15	355.15	-	(24.93)	(24.93)	-7%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	292.53	292.53	-	318.03	318.03	-	(25.50)	(25.50)	-8%	184.0000	Nearest Whole Acre

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Vista Center Condos	76	-	1,241.63	1,241.63	-	1,252.89	1,252.89	-	(11.26)	(11.26)	-1%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	-	364.18	364.18	-	443.56	443.56	-	(79.38)	(79.38)	-18%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	O2	-	2,414.42	2,414.42	-	2,807.70	2,807.70	-	(393.28)	(393.28)	-14%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	-	129.71	129.71	-	173.19	173.19	-	(43.48)	(43.48)	-25%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	89.78	89.78	-	117.07	117.07	-	(27.29)	(27.29)	-23%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	219.26	219.26	-	229.37	229.37	-	(10.11)	(10.11)	-4%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	50.00	50.00	-	77.98	77.98	-	(27.98)	(27.98)	-36%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	305.40	305.40	-	306.41	306.41	-	(1.01)	(1.01)	0%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	73.34	73.34	-	54.91	54.91	-	18.43	18.43	34%	2,796.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	78.57	78.57	-	88.83	88.83	-	(10.26)	(10.26)	-12%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	78.57	78.57	-	88.83	88.83	-	(10.26)	(10.26)	-12%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,103.38	2,402.71	4,506.09	2,445.02	1,774.99	4,220.01	(341.64)	627.72	286.08	7%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	619.67	721.36	1,341.03	742.29	566.40	1,308.69	(122.62)	154.96	32.34	2%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	6,795.86	7,860.57	14,656.43	7,756.63	5,661.59	13,418.22	(960.77)	2,198.98	1,238.21	9%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	676.60	676.60	-	650.22	650.22	-	26.38	26.38	4%	3,976.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	676.60	676.60	-	650.22	650.22	-	26.38	26.38	4%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	42.87	42.87	-	42.81	42.81	-	0.06	0.06	0%	738.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	566.31	566.31	-	542.26	542.26	-	24.05	24.05	4%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	842.56	842.56	-	805.85	805.85	-	36.71	36.71	5%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	396.10	396.10	-	293.50	293.50	-	102.60	102.60	35%	127.0000	Nearest Whole Acre
14	A	JN	-	963.98	963.98	-	985.98	985.98	-	(22.00)	(22.00)	-2%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	559.99	559.99	-	572.77	572.77	-	(12.78)	(12.78)	-2%	28.0000	Nearest Whole Acre
14	B	KS	-	963.98	963.98	-	985.98	985.98	-	(22.00)	(22.00)	-2%	755.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	287.41	287.41	-	262.09	262.09	-	25.32	25.32	10%	4,307.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	325.01	2,098.53	2,423.54	317.19	1,899.53	2,216.72	7.82	199.00	206.82	9%	926.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	4,026.14	4,026.14	-	3,771.83	3,771.83	-	254.31	254.31	7%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	9,019.93	9,019.93	-	8,450.19	8,450.19	-	569.74	569.74	7%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	969.75	969.75	-	908.50	908.50	-	61.25	61.25	7%	437.0000	Nearest Whole Acre
18	PSO	J5	-	2,656.73	2,656.73	-	2,488.92	2,488.92	-	167.81	167.81	7%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	1,053.62	1,053.62	-	987.07	987.07	-	66.55	66.55	7%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,818.37	1,818.37	-	1,820.60	1,820.60	-	(2.23)	(2.23)	0%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	11,438.09	11,438.09	-	11,561.41	11,561.41	-	(123.32)	(123.32)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,818.44	3,818.44	-	3,860.74	3,860.74	-	(42.30)	(42.30)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	1,917.06	1,917.06	-	1,939.85	1,939.85	-	(22.79)	(22.79)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	1,957.19	1,957.19	-	1,988.34	1,988.34	-	(31.15)	(31.15)	-2%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,726.78	5,726.78	-	5,790.05	5,790.05	-	(63.27)	(63.27)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	5,742.35	5,742.35	-	5,808.87	5,808.87	-	(66.52)	(66.52)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	1,929.29	1,929.29	-	1,954.62	1,954.62	-	(25.33)	(25.33)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	1,917.75	1,917.75	-	1,940.68	1,940.68	-	(22.93)	(22.93)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	1,917.21	1,917.21	-	1,940.03	1,940.03	-	(22.82)	(22.82)	-1%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	1,924.53	1,924.53	-	1,948.87	1,948.87	-	(24.34)	(24.34)	-1%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,295.940	1,295.94	-	1,314.85	1,314.85	-	(18.91)	(18.91)	-1%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	3,849.41	3,849.41	-	3,898.17	3,898.17	-	(48.76)	(48.76)	-1%	1.0000	Per Parcel
19 and 19A	5243420600001100	27	-	9,651.98	9,651.98	-	9,779.79	9,779.79	-	(127.81)	(127.81)	-1%	1.0000	Per Parcel
19 and 19A	5243420600003040	28	-	9,564.44	9,564.44	-	9,674.02	9,674.02	-	(109.58)	(109.58)	-1%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	11,648.45	11,648.45	-	11,815.59	11,815.59	-	(167.14)	(167.14)	-1%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	5,771.93	5,771.93	-	5,844.60	5,844.60	-	(72.67)	(72.67)	-1%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	5,775.27	5,775.27	-	5,848.64	5,848.64	-	(73.37)	(73.37)	-1%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	44,795.53	44,795.53	-	45,466.02	45,466.02	-	(670.49)	(670.49)	-1%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	11,702.81	11,702.81	-	11,881.26	11,881.26	-	(178.45)	(178.45)	-2%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,809.47	3,809.47	-	3,849.91	3,849.91	-	(40.44)	(40.44)	-1%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	1,929.80	1,929.80	-	1,955.24	1,955.24	-	(25.44)	(25.44)	-1%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	5,753.88	5,753.88	-	5,822.79	5,822.79	-	(68.91)	(68.91)	-1%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,807.41	3,807.41	-	3,847.42	3,847.42	-	(40.01)	(40.01)	-1%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	17,694.38	17,694.38	-	17,991.26	17,991.26	-	(296.88)	(296.88)	-2%	1.0000	Per Parcel
19 and 19A	52434206120010040	135	-	3,877.05	3,877.05	-	3,931.57	3,931.57	-	(54.52)	(54.52)	-1%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	15,740.48	15,740.48	-	16,006.90	16,006.90	-	(266.42)	(266.42)	-2%	1.0000	Per Parcel

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206120030000	43	-	1,966.90	1,966.90	-	2,000.07	2,000.07	-	(33.17)	(33.17)	-2%	1.0000	Per Parcel
19 and 19A	52434206300130000	142	-	1,898.38	1,898.38	-	1,917.27	1,917.27	-	(18.89)	(18.89)	-1%	1.0000	Per Parcel
19 and 19A	52434206300180000	143	-	3,778.44	3,778.44	-	3,812.41	3,812.41	-	(33.97)	(33.97)	-1%	1.0000	Per Parcel
19 and 19A	52434206300010010	144	-	84,851.17	84,851.17	-	85,581.45	85,581.45	-	(730.28)	(730.28)	-1%	1.0000	Per Parcel
19 and 19A	52434206300010020	145	-	1,877.80	1,877.80	-	1,892.41	1,892.41	-	(14.61)	(14.61)	-1%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	636.64	636.64	-	643.75	643.75	-	(7.11)	(7.11)	-1%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	230.01	230.01	-	231.76	231.76	-	(1.75)	(1.75)	-1%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	111.49	111.49	-	112.43	112.43	-	(0.94)	(0.94)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	52	-	112.03	112.03	-	113.08	113.08	-	(1.05)	(1.05)	-1%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	112.50	112.50	-	113.66	113.66	-	(1.16)	(1.16)	-1%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	113.13	113.13	-	114.41	114.41	-	(1.28)	(1.28)	-1%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	55	-	113.52	113.52	-	114.88	114.88	-	(1.36)	(1.36)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	114.19	114.19	-	115.69	115.69	-	(1.50)	(1.50)	-1%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	114.80	114.80	-	116.43	116.43	-	(1.63)	(1.63)	-1%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	115.10	115.10	-	116.79	116.79	-	(1.69)	(1.69)	-1%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	117.02	117.02	-	119.11	119.11	-	(2.09)	(2.09)	-2%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	117.59	117.59	-	119.80	119.80	-	(2.21)	(2.21)	-2%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,263.61	1,263.61	-	1,278.67	1,278.67	-	(15.06)	(15.06)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	568.48	568.48	-	575.25	575.25	-	(6.77)	(6.77)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,531.30	1,531.30	-	1,549.56	1,549.56	-	(18.26)	(18.26)	-1%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,144.92	1,144.92	-	1,158.57	1,158.57	-	(13.65)	(13.65)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,557.98	1,557.98	-	1,576.56	1,576.56	-	(18.58)	(18.58)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,223.83	2,223.83	-	2,250.34	2,250.34	-	(26.51)	(26.51)	-1%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,489.02	1,489.02	-	1,506.78	1,506.78	-	(17.76)	(17.76)	-1%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	856.44	856.44	-	866.65	866.65	-	(10.21)	(10.21)	-1%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	127.17	127.17	-	128.69	128.69	-	(1.52)	(1.52)	-1%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	741.90	741.90	-	750.76	750.76	-	(8.86)	(8.86)	-1%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	57.33	57.33	-	57.94	57.94	-	(0.61)	(0.61)	-1%	166.0000	Per Parcel
20	A	JS	-	513.45	513.45	-	602.55	602.55	-	(89.10)	(89.10)	-15%	96.0000	Nearest Whole Acre
20	B	JT	-	385.09	385.09	-	451.91	451.91	-	(66.82)	(66.82)	-15%	23.0000	Nearest Whole Acre
20	C	JU	-	256.72	256.72	-	301.28	301.28	-	(44.56)	(44.56)	-15%	154.0000	Nearest Whole Acre
20	D	JV	-	128.36	128.36	-	150.64	150.64	-	(22.28)	(22.28)	-15%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	3,405.51	3,405.51	-	3,169.76	3,169.76	-	235.75	235.75	7%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	699.91	699.91	-	635.72	635.72	-	64.19	64.19	10%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	995.69	995.69	-	916.89	916.89	-	78.80	78.80	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	325.17	409.64	734.81	326.99	334.32	661.31	(1.82)	75.32	73.50	11%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	352.03	331.79	683.82	353.99	270.78	624.77	(1.96)	61.01	59.05	9%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	550.76	519.09	1,069.85	553.84	423.64	977.48	(3.08)	95.45	92.37	9%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	688.45	648.87	1,337.32	692.30	529.56	1,221.86	(3.85)	119.31	115.46	9%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	826.17	778.67	1,604.84	830.78	635.49	1,466.27	(4.61)	143.18	138.57	9%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,257.37	1,835.40	3,092.77	1,264.39	1,497.91	2,762.30	(7.02)	337.49	330.47	12%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	911.44	911.44	-	825.73	825.73	-	85.71	85.71	10%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	5,479.48	5,479.48	-	5,228.32	5,228.32	-	251.16	251.16	5%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	523.44	523.44	-	499.45	499.45	-	23.99	23.99	5%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	799.69	799.69	-	763.04	763.04	-	36.65	36.65	5%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	379.14	379.14	-	370.07	370.07	-	9.07	9.07	2%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	687.63	687.63	-	638.61	638.61	-	49.02	49.02	8%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	520.29	520.29	-	432.91	432.91	-	87.38	87.38	20%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	1,185.91	1,185.91	-	1,196.43	1,196.43	-	(10.52)	(10.52)	-1%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,628.78	2,628.78	-	2,652.11	2,652.11	-	(23.33)	(23.33)	-1%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	995.40	995.40	-	865.12	865.12	-	130.28	130.28	15%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	226.20	226.20	-	225.84	225.84	-	0.36	0.36	0%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	226.20	226.20	-	225.84	225.84	-	0.36	0.36	0%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,642.19	4,161.01	6,803.20	2,659.55	2,568.60	5,228.15	(17.36)	1,592.41	1,575.05	30%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,596.02	6,450.88	8,046.90	1,606.50	3,982.14	5,588.64	(10.48)	2,468.74	2,458.26	44%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	1,983.19	3,203.09	5,186.28	1,996.22	1,977.27	3,973.49	(13.03)	1,225.82	1,212.79	31%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,001.42	1,617.38	2,618.80	1,008.00	998.41	2,006.41	(6.58)	618.97	612.39	31%	327.6779	Actual Acreage

Unit(s)	Description	Code	26/27 Tax Per Assessable Unit PROPOSED			25/26 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
43	COMMERCIAL	LW	4,666.38	10,062.33	14,728.71	4,697.04	6,211.49	10,908.53	(30.66)	3,850.84	3,820.18	35%	14.8688	Actual Acreage
43	CONDO	47	339.62	548.53	888.15	341.85	338.61	680.46	(2.23)	209.92	207.69	31%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,399.57	350.88	1,750.45	1,408.15	394.96	1,803.11	(8.58)	(44.08)	(52.66)	-3%	122.0000	Nearest Whole Acre
44	RES COTTAGES	I7	1,848.27	463.38	2,311.65	1,859.60	521.59	2,381.19	(11.33)	(58.21)	(69.54)	-3%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,064.44	1,520.40	7,584.84	6,101.60	1,711.40	7,813.00	(37.16)	(191.00)	(228.16)	-3%	46.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,128.88	3,040.80	15,169.68	12,203.20	3,422.80	15,626.00	(74.32)	(382.00)	(456.32)	-3%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	844.97	1,652.14	2,497.11	838.25	1,585.52	2,423.77	6.72	66.62	73.34	3%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	658.89	39.40	698.29	661.30	38.15	699.45	(2.41)	1.25	(1.16)	0%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,107.61	135.30	1,242.91	1,111.67	131.03	1,242.70	(4.06)	4.27	0.21	0%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,087.40	132.83	1,220.23	1,091.38	128.64	1,220.02	(3.98)	4.19	0.21	0%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	140.77	140.77	-	132.73	132.73	-	8.04	8.04	6%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	3,081.27	3,081.27	-	2,861.46	2,861.46	-	219.81	219.81	8%	30.8638	Actual Acreage
49	Parcels West of Congress	78	-	571.44	571.44	-	530.68	530.68	-	40.76	40.76	8%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	676.77	676.77	-	670.69	670.69	-	6.08	6.08	1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	404.58	404.58	-	400.94	400.94	-	3.64	3.64	1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,155.33	30.04	1,185.37	1,160.22	27.47	1,187.69	(4.89)	2.57	(2.32)	0%	576.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,541.90	40.09	1,581.99	1,548.43	36.66	1,585.09	(6.53)	3.43	(3.10)	0%	1,116.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,641.94	42.69	1,684.63	1,648.90	39.04	1,687.94	(6.96)	3.65	(3.31)	0%	642.0000	Nearest Whole Acre

DRAFT

RESOLUTION NO. 2026-07

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ADOPTING A PROPOSED FISCAL YEAR 2026/2027 BUDGET AND ASSESSMENT RATES FOR UTILIZATION BY THE PROPERTY APPRAISER IN PREPARING THE TRIM NOTICE REQUIRED BY SECTION 200.069, FLORIDA STATUTES

WHEREAS, Northern Palm Beach County Improvement District is an independent special district duly organized and validly existing under the Constitution and laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended and supplemented (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is authorized pursuant to the Act to levy non-ad valorem assessments upon certain designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Florida Statute 197.3632 to levy and collect its non-ad valorem assessments; and

WHEREAS, Pursuant to Chapter 92-264, Laws of Florida, as amended and supplemented, Northern Palm Beach County Improvement District is required to provide the District’s proposed upcoming fiscal year’s non-ad valorem assessment rates expressed in dollars and cents per units of assessment, the associated non-ad valorem assessment amounts and the purpose of the non-ad valorem assessments to the Palm Beach County Property Appraiser by no later than August 1st of each year.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Northern Palm Beach County Improvement District as follows:

1. Subject to the provisions of Chapter 197.3632 and as may be required to be modified pursuant to subparagraph 2 of this Resolution, the attached proposed fiscal year 2026/2027 budget, including assessment rates, assessment amounts and purposes of the assessments as set forth therein or as may be revised or extended in the future if said proposed budget is modified as hereinafter authorized, is hereby authorized for utilization by staff in the preparation and submission of information to the Property Appraiser for inclusion in the TRIM Notice that is issued annually pursuant to Section 200.069, Florida Statutes.

2. If, following the adoption of this Resolution, it is determined that any one or more of the budget items contained in the proposed 2026/2027 budget needs to be modified (by either an increase or decrease in the budget amount) then in that event the Treasurer or Executive Director of Northern Palm Beach County Improvement District are each hereby individually authorized to make such adjustments (including extensions thereof for calculation of applicable assessment

rates, assessment amounts and purposes of the assessments), as deemed necessary in order to timely submit the District's proposed fiscal year 2026/2027 information in compliance with the provisions of Chapter 92-264, Laws of Florida, as amended and supplemented.

3. That the Executive Director or, if not available, the Director of Finance and Administration for the District, is hereby directed to convey to the Palm Beach County Property Appraiser such information, in appropriate format, as is required to be submitted under Chapter 92-264, Laws of Florida, as amended and supplemented, and to execute any and all necessary certifications relating thereto.

4. That all Northern Palm Beach County Improvement District resolutions or parts of resolutions in conflict herewith are hereby repealed.

5. This Resolution shall take effect immediately upon its adoption.

THIS RESOLUTION PASSED AND WAS ADOPTED THIS ____ DAY OF JUNE, 2026.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Matthew Boykin, President

ATTEST: _____
Assistant Secretary



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

MEMORANDUM

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Susan P. Scheff, District Clerk

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
 - Florida Association of Special Districts
 - Florida Government Finance Officers Association (FGFOA)
 - Safety Council of Palm Beach County
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 24	Ironhorse
Unit No. 27B	Botanica
Unit No. 31	BallenIsles Country Club
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden
Unit No. 54	Artistry Lakes

Training

1. Laura Ham participated in two CPE webinars sponsored by James Moore entitled, “Challenges in Financial Reporting” and “Current Issues in Government Finance” They took place on May 27 and June 10 respectively.
2. Northern Staff attended an Active Shooter Presentation given by the Palm Beach Gardens Police Department on June 2.
3. Laura Ham participated in a CPE webinar sponsored by CBIZ entitled, “Optimizing IRS Form 990 Amid Increased Scrutiny” on June 9.
4. Jay Kneiss, Matt Lee and Board Supervisor Ellen Baker attended the Florida Association of Special Districts Annual Conference held at the Hyatt Grand Cypress Orlando from June 8 through June 11.
5. Katie Roundtree attended the FGFOA Annual Conference held at Loews Sapphire Falls Resort at Universal Orlando from June 15 through June 17.
6. Laura Ham participated in a CPE webinar sponsored by PFM entitled, “POWERhours Investment Training Webinar” on June 17.

Media

1. Northern continues to submit a monthly article (attached) to the following newsletters through Seabreeze Publications*:

Unit No. 9A/9B, Abacoa newsletter;
Unit No. 11, PGA National CAN newsletter; and
Unit No. 23, The Shores of Jupiter newsletter.

*The publisher also chose to run the Northern Notes article in several additional local publications.

Northern Notes by Katie Roundtree
Director of Finance and Administration
Northern Palm Beach County Improvement District



Ross Fire in Palm Beach Gardens. Picture courtesy of CBS12 news.

Fire Season

The primary fire weather season in Florida is January through June, when rainfall is lowest, dry plants are abundant, and gusty winds with lower relative humidity often occur. However, critical fire conditions can occur year-round, particularly during drought.

Lightning in the spring is a potent wildfire ignition source when fuels, such as plants, trees and grasses, are dry and soil moisture is low. Wildfire threat diminishes during summer through early autumn as rains keep fuels damp and become less receptive to ignition. Although Florida is the lightning capital of the country, with dry grass and high temperatures making the state a higher fire risk, humans are the leading cause of blazes.

Most human-caused fires are not started intentionally. Unfortunately, many human activities generate enough heat to start an uncontrolled fire. Humans cause nearly 90% of wildfires in the United States via discarded cigarettes, unattended campfires, burning debris, or through equipment malfunctions. Discard cigarettes appropriately. Carefully plan camp and debris fires away from brush and trees on non-windy days, and monitor them as they burn. Ensure that the fire is completely extinguished. Report all downed power lines and repair any malfunctioning equipment or vehicles to avoid heat and sparks from causing fires.

Regular landscape maintenance is imperative in order to protect your home and yard from wildfires. Plant less flammable vegetation away from homes. Instead, use annuals and high-

moisture perennials near houses. Prune trees away from the home and ensure the lowest limbs are 6-10 feet off the ground. Water plants regularly so that they stay green and healthy. Consider the amount of space around your home. Palmetto can grow more than five feet tall without regular fire. In addition, consider a fire break around your home, where possible. A minimum of 30 feet of clear space is recommended.

While most of the fires reported in the news appear dire and affect homes, some types of fires are welcome and needed for the continued health of wooded areas and preserves. Fire shaped Florida's landscape long before roads, homes, canals and bridges. Lightning started fires that burned regularly through forests and grasslands. Plants and animals developed adaptations to these types of "good fires." Good fires clear underbrush and prevent the buildup of dense vegetation that regularly fuels large-scale fires throughout the state. If left unmanaged, the forest floor becomes a thick layer of dead pine needles, leaves, sticks and twigs, and the risk of fire danger increases with the amount of fuel on the ground. Good fires burn the forest floor, clearing the fuel to prevent future fires and make way for new vegetation.

Overgrown areas force animals to forage outside their natural habitat. Regular food supplies run low for gopher tortoises and other species that rely on periodic fire to burn off excess vegetation common in preserves. Periodic fires promote the diversity of plants and animals that thrive in these areas. Gopher tortoise burrows are deep and serve as shelter for a variety of wildlife, including indigo snakes. During wildfires, many different species will use the tortoise's burrow to hide and stay safe until the fire subsides.

Fire is a natural process. People build homes close to nature to enjoy its beauty. Enjoying that beauty means recognizing that fire is a natural occurrence, and people can live in fire-prone areas if they accept that regular fire is required to ensure their safety and to maintain healthy ecosystems.

In most of Northern's preserve areas, while vegetation reduction through natural means, such as fire, is optimal, it is not practical. In those areas, our environmental team hires contractors to reduce vegetation through manual or machine cutting to replicate naturally occurring reduction. This alleviates some of the dense undergrowth that could potentially create fires. In preserve areas near houses, our team is monitoring and scheduling vegetation reduction in areas maintained by Northern to create fire breaks.



Manual Vegetation Reduction within Abacoa Preserve Area

Maintaining preserves within South Florida is a challenge. However, it is a challenge that, with proper maintenance and an occasional naturally controlled fire, can lead to healthy, beautiful preserves that everyone can enjoy for years to come.

NPDES TIP: Before a storm, make sure all of your grass clippings and tree trimmings have been properly stored - do not leave them outside to become potential projectiles, and clog the storm drains and canals.



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

FROM: Laura L. Ham, Budget & Tax Roll Manager

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2025-2026 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$42,403,905, representing a 99.05% collected rate.

A comparison to prior year distributions is shown in the table below:

Through June			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2026	\$ 42,812,111	\$ 42,403,905	99.05%
2025	\$ 40,998,891	\$ 40,577,895	98.97%
2024	\$ 39,215,841	\$ 38,894,497	99.18%
2023	\$ 35,922,095	\$ 35,481,628	98.77%
2022	\$ 34,164,263	\$ 33,708,533	98.67%
2021	\$ 31,694,504	\$ 31,462,203	99.27%
2020	\$ 32,069,289	\$ 31,716,996	98.90%
2019	\$ 30,878,079	\$ 30,624,521	99.18%
2018	\$ 30,395,272	\$ 30,130,852	99.13%
2017	\$ 29,851,907	\$ 29,550,531	98.99%
2016	\$ 24,785,265	\$ 24,487,416	98.80%

The last expected distribution is scheduled for July 1, 2026.

Northern Palm Beach County Improvement District

Summary Budget Comparison

From 10/1/2025 Through 9/30/2026

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	73,094.67	75,556.00	(2,461.33)	96.74%	3.25%
UNIT 2 - MAINTENANCE FUND	421,642.48	426,291.00	(4,648.52)	98.90%	1.09%
UNIT 2A - MAINTENANCE FUND	184,008.06	185,826.00	(1,817.94)	99.02%	0.97%
UNIT 2A - DEBT FUND	347,050.21	350,480.00	(3,429.79)	99.02%	0.97%
UNIT 2C - MAINTENANCE FUND	878,050.70	883,050.00	(4,999.30)	99.43%	0.56%
UNIT 2C - DEBT SERVICE FUND	4,975,282.12	5,003,773.00	(28,490.88)	99.43%	0.56%
UNIT 3 - MAINTENANCE FUND	466,533.22	471,166.00	(4,632.78)	99.01%	0.98%
UNIT 3A - MAINTENANCE FUND	388,695.80	391,926.00	(3,230.20)	99.17%	0.82%
UNIT 3A - DEBT FUND	414,244.14	417,687.00	(3,442.86)	99.17%	0.82%
UNIT 4 - MAINTENANCE FUND	658,977.89	678,998.00	(20,020.11)	97.05%	2.94%
UNIT 5 - MAINTENANCE FUND	532,136.17	540,178.00	(8,041.83)	98.51%	1.48%
UNIT 5A - MAINTENANCE FUND	1,039,160.09	1,049,544.00	(10,383.91)	99.01%	0.98%
UNIT 5B - MAINTENANCE FUND	447,014.23	452,653.00	(5,638.77)	98.75%	1.24%
UNIT 5C - MAINTENANCE FUND	68,198.49	69,006.00	(807.51)	98.82%	1.17%
UNIT 5D - MAINTENANCE FUND	216,287.30	219,907.00	(3,619.70)	98.35%	1.64%
UNIT 7 - MAINTENANCE FUND	151,248.04	153,528.00	(2,279.96)	98.51%	1.48%
UNIT 9 - MAINTENANCE FUND	155,006.77	155,783.00	(776.23)	99.50%	0.49%
UNIT 9A - MAINTENANCE FUND	1,610,857.08	1,624,117.00	(13,259.92)	99.18%	0.81%
UNIT 9A - DEBT FUND	2,801,419.84	2,824,488.00	(23,068.16)	99.18%	0.81%
UNIT 9B - MAINTENANCE FUND	1,250,675.60	1,262,073.00	(11,397.40)	99.09%	0.90%
UNIT 9B - DEBT FUND	1,286,692.41	1,298,421.00	(11,728.59)	99.09%	0.90%
UNIT 11 - MAINTENANCE FUND	3,671,266.11	3,721,209.00	(49,942.89)	98.65%	1.34%
UNIT 12 - MAINTENANCE FUND	84,862.56	85,620.00	(757.44)	99.11%	0.88%
UNIT 12A - MAINTENANCE FUND	31,837.62	31,838.00	(0.38)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	1,149,914.56	1,170,620.00	(20,705.44)	98.23%	1.76%
UNIT 15 - MAINTENANCE FUND	1,104,917.39	1,128,822.00	(23,904.61)	97.88%	2.11%
UNIT 16 - MAINTENANCE FUND	1,741,869.01	1,758,965.00	(17,095.99)	99.02%	0.97%
UNIT 16 - DEBT FUND	290,863.23	293,718.00	(2,854.77)	99.02%	0.97%
UNIT 18 - MAINTENANCE FUND	2,393,423.81	2,428,225.00	(34,801.19)	98.56%	1.43%
UNIT 19 - MAINTENANCE FUND	627,288.50	629,700.00	(2,411.50)	99.61%	0.38%
UNIT 19A - MAINTENANCE FUND	27,475.55	27,606.00	(130.45)	99.52%	0.47%
UNIT 20 - MAINTENANCE FUND	126,798.89	127,139.00	(340.11)	99.73%	0.26%
UNIT 21 - MAINTENANCE FUND	954,097.76	960,437.00	(6,339.24)	99.33%	0.66%
UNIT 23 - MAINTENANCE FUND	438,646.80	439,283.00	(636.20)	99.85%	0.14%
UNIT 24 - MAINTENANCE FUND	398,847.15	401,598.00	(2,750.85)	99.31%	0.68%
UNIT 27B - MAINTENANCE FUND	200,787.46	201,998.00	(1,210.54)	99.40%	0.59%
UNIT 27B - DEBT FUND	229,464.64	230,827.00	(1,362.36)	99.40%	0.59%
UNIT 29 - MAINTENANCE FUND	108,996.36	108,996.00	0.36	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	1,420,113.05	1,428,506.00	(8,392.95)	99.41%	0.58%
UNIT 32 - MAINTENANCE FUND	20,723.92	20,724.00	(0.08)	99.99%	0.00%
UNIT 32A - MAINTENANCE FUND	7,787.66	7,788.00	(0.34)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	34,199.89	34,200.00	(0.11)	99.99%	0.00%
UNIT 34 - MAINTENANCE FUND	212,487.66	217,533.00	(5,045.34)	97.68%	2.31%
UNIT 38 - MAINTENANCE FUND	84,781.76	85,647.00	(865.24)	98.98%	1.01%
UNIT 41 - MAINTENANCE FUND	8,807.76	8,808.00	(0.24)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,316,752.56	1,320,561.00	(3,808.44)	99.71%	0.28%
UNIT 43 - DEBT FUND	1,236,820.76	1,240,699.00	(3,878.24)	99.68%	0.31%
UNIT 44 - MAINTENANCE FUND	162,865.69	163,387.00	(521.31)	99.68%	0.31%
UNIT 44 - DEBT FUND	580,661.10	582,521.00	(1,859.90)	99.68%	0.31%
UNIT 45 - MAINTENANCE FUND	510,537.44	515,294.00	(4,756.56)	99.07%	0.92%
UNIT 45 - DEBT FUND	269,916.50	272,431.00	(2,514.50)	99.07%	0.92%
UNIT 46 - MAINTENANCE FUND	81,394.04	82,988.00	(1,593.96)	98.07%	1.92%
UNIT 46 - DEBT FUND	783,063.50	796,923.00	(13,859.50)	98.26%	1.73%

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2025 Through 9/30/2026

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 47 - MAINTENANCE FUND	63,577.67	64,241.00	(663.33)	98.96%	1.03%
UNIT 49 - MAINTENANCE FUND	107,859.85	107,860.00	(0.15)	99.99%	0.00%
UNIT 51 - MAINTENANCE FUND	44,221.32	44,221.00	0.32	100.00%	0.00%
UNIT 53 - MAINTENANCE FUND	81,173.86	81,799.00	(625.14)	99.23%	0.76%
UNIT 53 - DEBT FUND	<u>3,428,526.38</u>	<u>3,454,928.00</u>	<u>(26,401.62)</u>	<u>99.23%</u>	<u>0.76%</u>
Report Difference	42,403,905.08	42,812,111.00	(408,205.92)	99.05%	0.95%

Northern Palm Beach County Improvement District
Investment Summary
May 31, 2026

Description	Bank Balance			% of	Interest Rates		
	Current Month	Prior Month	Prior Year	Investments	Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 3,021,244	\$ 4,593,418	\$ 6,002,325	3.7%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,274,963	\$ 3,270,103	\$ 3,212,176	4.0%	1.75%	1.75%	2.20%
Bank of New York LMS Platform:							
Dreyfus Govt Cash Mgmt (DR289)	\$ 15,242,058	\$ 15,197,984	\$ 10,081,160	18.7%	3.28%	3.41%	4.19%
Dreyfus Trsy Agy (DR521)	\$ 15,241,607	\$ 15,197,561	\$ 10,080,958	18.7%	3.38%	3.41%	4.17%
JP Morgan USTrsy (J3918)	\$ 98	\$ 98	\$ 94	0.0%	3.61%	3.62%	3.89%
JP Morgan 100 USTrsy (J3163)	\$ 24,778,442	\$ 24,706,480	\$ 36,114,248	30.3%	3.53%	3.43%	3.63%
Total Pooled Cash	\$ 61,558,412	\$ 62,965,644	\$ 65,490,960				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,440,632	\$ 10,410,196	\$ 226,557	12.8%	3.54%	3.56%	4.27%
Reserve Funds	\$ 7,853,134	\$ 7,832,717	\$ 7,869,235	9.6%	3.54%	3.56%	4.27%
Project Funds	\$ 1,814,838	\$ 2,225,545	\$ 3,707,489	2.2%	3.54%	3.56%	4.27%
Total Trust Monies	\$ 20,108,604	\$ 20,468,458	\$ 11,803,280				
GRAND TOTAL	\$ 81,667,015	\$ 83,434,101	\$ 77,294,241				

Notes:

- (1) The District's general operations banking is with Wells Fargo. A 35bps earnings credit rate is received to offset bank service fees.
(2) Compliance with investment policy is summarized below:
- All bond trust accounts are in compliance with permitted investments pursuant to the bond resolutions:
- Pooled cash accounts are subject to the following requirements regarding portfolio composition:

Portfolio Composition	LIMITS PER INVESTMENT POLICY		
	Max Maturity	Max Total %	Max % per Issuer
Interest-bearing checking or savings accounts	N/A	75%	100%
Interest-bearing time deposits	2 Years	25%	5%
SEC registered money market funds	N/A	100%	40%
Direct obligation of the US Treasury	3 Years	100%	100%
Federal agencies and GSE's	3 Years	100%	40%
Commercial paper rated A1/P1 or higher	270 days	50%	10%
Open-end or closed-end mgmt type investments/ trusts	N/A	50%	50%
Local Government Surplus Funds Trust Fund /			
Intergovernmental Investment Pool	N/A	25%	N/A
Repurchase Agreements	30 days	50%	25%

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	166,385	169,280	(2,895)
Intergovernmental revenues	0	0	0
Investment income	7,469	0	7,469
Miscellaneous	1,648	0	1,648
Total Revenues:	<u>175,503</u>	<u>169,280</u>	<u>6,223</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,537	2,000	463
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,069	3,270	2,201
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	754	775	21
CHEMICAL WEED CONTROL	8,379	16,758	8,379
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	15,035	26,952	11,917
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMTRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	690	724	35
Total Physical Environment	<u>27,472</u>	<u>72,979</u>	<u>45,507</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	65,361	65,361
Interest	11,385	88,802	77,417
Total Expenditures:	<u>38,857</u>	<u>227,142</u>	<u>188,285</u>
Excess (deficiency) of revenues over expenditures	<u>136,645</u>	<u>(57,862)</u>	<u>194,507</u>
Other financing sources (uses):			
Transfers out	(47,456)	(73,241)	25,785
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(47,456)</u>	<u>(73,241)</u>	<u>25,785</u>
Net change in fund balance	89,189	(131,103)	220,292
Fund balances, beginning of year	237,244	0	237,244

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	237,244	0	237,244
Fund balance, end of period	326,433	(131,103)	457,536

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	410,463	415,056	(4,593)
Intergovernmental revenues	0	0	0
Investment income	19,427	0	19,427
Miscellaneous	26,796	0	26,796
Total Revenues:	456,686	415,056	41,630
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	3,451	500	(2,951)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,747	13,759	9,012
AUDITORS SERVICES	1,837	1,887	50
CHEMICAL WEED CONTROL	18,143	36,287	18,144
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	1,777	1,777
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	11,354	20,294	8,940
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	14,486	54,400	39,914
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	5,000	2,250
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	6,950	0	(6,950)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	24,123	38,874	14,751
Total Physical Environment	95,154	207,278	112,124
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	25,250	25,250
Other	0	0	0
Total Capital outlay	0	25,250	25,250
Total Expenditures:	95,154	232,528	137,374
Excess (deficiency) of revenues over expenditures	361,532	182,528	179,004
Other financing sources (uses):			
Transfers out	(120,392)	(207,778)	87,386
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(120,392)	(207,778)	87,386
Net change in fund balance	241,139	(25,250)	266,389

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	666,769	0	666,769
Total Fund balances, beginning of year	666,769	0	666,769
Fund balance, end of period	907,909	(25,250)	933,159

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	176,866	178,679	(1,813)
Intergovernmental revenues	0	0	0
Investment income	13,704	0	13,704
Miscellaneous	843	0	843
Total Revenues:	<u>191,413</u>	<u>178,679</u>	<u>12,734</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
GIS	375	0	(375)
AUDITORS SERVICES	1,456	1,496	40
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	3,259	5,880	2,622
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,700	5,000	3,300
REPAIR & MAINT-TELEMETRY	4,626	50,000	45,374
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	1,500	1,500	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,135	18,000	16,865
Other	4,388	5,446	1,058
Total Physical Environment	<u>18,439</u>	<u>100,522</u>	<u>82,083</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>18,439</u>	<u>100,522</u>	<u>82,083</u>
Excess (deficiency) of revenues over expenditures	<u>172,975</u>	<u>78,157</u>	<u>94,818</u>
Other financing sources (uses):			
Transfers out	(50,046)	(78,157)	28,111
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(50,046)</u>	<u>(78,157)</u>	<u>28,111</u>
Net change in fund balance	122,929	0	122,929
Fund balances, beginning of year	534,357	0	534,357

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	534,357	0	534,357
Fund balance, end of period	657,286	0	657,286

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	842,255	849,088	(6,833)
Intergovernmental revenues	0	0	0
Investment income	26,106	0	26,106
Miscellaneous	7,939	0	7,939
Total Revenues:	876,299	849,088	27,211
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	718	0	(718)
LEGAL SERVICES	4,814	2,500	(2,314)
FINANCIAL CONS./ADVISOR	0	400	400
GIS	625	0	(625)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,460	1,500	40
CHEMICAL WEED CONTROL	892	1,784	892
SECURITY SERVICES	350	0	(350)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,624	2,916	1,292
PRESERVE/EXOTIC MAINT	105,773	218,646	112,873
REPAIR & MAINT-AERATORS	42,158	59,875	17,717
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,993	30,000	26,007
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT-ROADS	2,790	50,000	47,210
REPAIR & MAINT-CULVERTS	30,736	100,000	69,264
Repairs & Maint - Catch Basins	45,990	200,000	154,010
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	171	2,000	1,829
R&M- PRESERVE STRUCTURE/INLETS	0	5,000	5,000
Other	8,423	10,909	2,486
Total Physical Environment	250,537	711,530	460,993
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	227,973	261,000	33,027
MACHINERY & EQUIPMENT	5,300	25,250	19,950
Other	0	0	0
Total Capital outlay	233,273	286,250	52,977
Total Expenditures:	483,810	997,780	513,970
Excess (deficiency) of revenues over expenditures	392,490	(148,692)	541,182
Other financing sources (uses):			
Transfers out	(123,820)	(151,308)	27,488
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Insurance proceeds	<u>13,216</u>	<u>0</u>	<u>13,216</u>
Total Other financing sources (uses):	<u>(110,604)</u>	<u>(151,308)</u>	<u>40,704</u>
Net change in fund balance	281,886	(300,000)	581,886
Fund balances, beginning of year	<u>727,153</u>	<u>0</u>	<u>727,153</u>
Total Fund balances, beginning of year	<u>727,153</u>	<u>0</u>	<u>727,153</u>
Fund balance, end of period	<u><u>1,009,039</u></u>	<u><u>(300,000)</u></u>	<u><u>1,309,039</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	455,466	461,533	(6,067)
Intergovernmental revenues	0	0	0
Investment income	14,900	0	14,900
Miscellaneous	3,080	0	3,080
Total Revenues:	<u>473,446</u>	<u>461,533</u>	<u>11,913</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,003	6,128	4,125
OTHER PROFESSIONAL SVCS	2,000	0	(2,000)
AUDITORS SERVICES	1,296	1,332	36
CHEMICAL WEED CONTROL	20,799	37,335	16,536
MOWING SERVICES	0	0	0
SECURITY SERVICES	280	420	140
TRASH DISPOSAL	2,100	2,500	400
MOWING & LANDSCAPE MAINTENANCE	33,966	60,742	26,776
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	6,962	25,852	18,890
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	95,760	100,000	4,240
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	242	8,000	7,758
Other	<u>14,460</u>	<u>19,867</u>	<u>5,407</u>
Total Physical Environment	<u>179,896</u>	<u>291,676</u>	<u>111,780</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	42,904	50,500	7,596
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>42,904</u>	<u>50,500</u>	<u>7,596</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>222,800</u>	<u>342,176</u>	<u>119,376</u>
Excess (deficiency) of revenues over expenditures	<u>250,646</u>	<u>119,357</u>	<u>131,289</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(73,715)	(132,464)	58,749
Capital contributions from landowners	8,706	13,107	(4,401)
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(65,008)</u>	<u>(119,357)</u>	<u>54,349</u>
Net change in fund balance	185,638	0	185,638
Fund balances, beginning of year			
	<u>493,604</u>	<u>0</u>	<u>493,604</u>
Total Fund balances, beginning of year	<u>493,604</u>	<u>0</u>	<u>493,604</u>
Fund balance, end of period	<u><u>679,242</u></u>	<u><u>0</u></u>	<u><u>679,242</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	373,680	376,853	(3,173)
Intergovernmental revenues	0	0	0
Investment income	16,232	0	16,232
Miscellaneous	1,600	0	1,600
Total Revenues:	391,512	376,853	14,659
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	348	1,200	852
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	1,325	1,361	36
CHEMICAL WEED CONTROL	5,983	10,740	4,757
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	20,852	57,610	36,758
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	10,910	25,000	14,090
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- STREET SWEEP	25,650	33,230	7,580
Other	24,862	45,218	20,356
Total Physical Environment	97,234	317,559	220,325
Capital outlay			
MACHINERY & EQUIPMENT	0	50,500	50,500
Total Capital outlay	0	50,500	50,500
Total Expenditures:	97,234	368,059	270,825
Excess (deficiency) of revenues over expenditures	294,278	8,794	285,484
 Other financing sources (uses):			
Transfers out	(43,320)	(80,794)	37,474
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(43,320)	(80,794)	37,474
Net change in fund balance	250,959	(72,000)	322,959
Fund balances, beginning of year	540,157	0	540,157
Total Fund balances, beginning of year	540,157	0	540,157
Fund balance, end of period	791,116	(72,000)	863,116

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	649,801	671,071	(21,270)
Intergovernmental revenues	0	0	0
Investment income	29,976	0	29,976
Miscellaneous	7,790	0	7,790
Total Revenues:	<u>687,567</u>	<u>671,071</u>	<u>16,496</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,800	20,000	16,200
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,321	13,220	8,899
AUDITORS SERVICES	2,164	2,223	59
CHEMICAL WEED CONTROL	12,596	22,610	10,014
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	11,762	21,068	9,306
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	81,867	135,300	53,433
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	219	15,000	14,781
REPAIR & MAINT-CULVERTS	6,000	350,000	344,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	14,607	15,000	393
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	321	10,000	9,679
Other	<u>61,521</u>	<u>81,783</u>	<u>20,262</u>
Total Physical Environment	<u>199,177</u>	<u>699,004</u>	<u>499,827</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	75,750	75,750
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>75,750</u>	<u>75,750</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>199,177</u>	<u>774,754</u>	<u>575,577</u>
Excess (deficiency) of revenues over expenditures	<u>488,390</u>	<u>(103,683)</u>	<u>592,073</u>
Other financing sources (uses):			
Transfers out	(125,952)	(206,317)	80,365
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(125,952)</u>	<u>(206,317)</u>	<u>80,365</u>
Net change in fund balance	<u>362,438</u>	<u>(310,000)</u>	<u>672,438</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	1,053,501	0	1,053,501
Total Fund balances, beginning of year	1,053,501	0	1,053,501
Fund balance, end of period	1,415,939	(310,000)	1,725,939

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	514,500	522,499	(7,999)
Intergovernmental revenues	0	0	0
Investment income	11,643	0	11,643
Miscellaneous	0	0	0
Total Revenues:	526,143	522,499	3,644
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	232	2,500	2,268
WATER QUALITY	3,749	5,929	2,180
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,007	12,260	8,253
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	859	881	22
CHEMICAL WEED CONTROL	5,662	11,325	5,663
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	7,681	13,696	6,015
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	10,000	7,150
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,114	5,174	60
Total Physical Environment	30,155	68,265	38,110
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	145,616	294,800	149,184
Interest	6,818	10,068	3,250
Total Expenditures:	182,590	373,133	190,543
Excess (deficiency) of revenues over expenditures	343,553	149,366	194,187
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(85,773)	(150,803)	65,030
Total Other financing sources (uses):	(85,773)	(150,803)	65,030
Net change in fund balance	257,780	(1,437)	259,217
Fund balances, beginning of year	292,898	0	292,898
Total Fund balances, beginning of year	292,898	0	292,898

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5
 From 10/1/2025 Through 5/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	550,678	(1,437)	552,115

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	998,782	1,009,179	(10,397)
Intergovernmental revenues	0	0	0
Investment income	40,347	0	40,347
Miscellaneous	5,153	0	5,153
Total Revenues:	<u>1,044,282</u>	<u>1,009,179</u>	<u>35,103</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	263	2,000	1,738
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,299	1,335	36
MARSH MAINT-LITTORAL ZONE	1,266	23,828	22,562
CHEMICAL WEED CONTROL	24,118	41,345	17,227
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	6,520	65,000	58,480
REPAIR & MAINT-CULVERTS	0	350,000	350,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	225,000	225,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	18,838	25,982	7,144
Total Physical Environment	<u>52,304</u>	<u>759,990</u>	<u>707,686</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	124,466	252,449	127,983
Interest	69,905	136,293	66,388
Total Expenditures:	<u>246,675</u>	<u>1,148,732</u>	<u>902,057</u>
Excess (deficiency) of revenues over expenditures	<u>797,607</u>	<u>(139,553)</u>	<u>937,160</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(130,970)	(210,447)	79,477
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(130,970)</u>	<u>(210,447)</u>	<u>79,477</u>
Net change in fund balance	<u>666,637</u>	<u>(350,000)</u>	<u>1,016,637</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	1,293,647	0	1,293,647
Total Fund balances, beginning of year	1,293,647	0	1,293,647
Fund balance, end of period	1,960,284	(350,000)	2,310,284

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	429,207	435,244	(6,037)
Intergovernmental revenues	0	0	0
Investment income	15,012	0	15,012
Miscellaneous	0	0	0
Total Revenues:	444,218	435,244	8,974
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	733	753	20
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,404	4,338	1,934
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	409	30,000	29,591
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	3,639	6,000	2,361
REPAIR & MAINT - GENERAL	117	1,000	884
REPAIR & MAINT-TELEMTRY	109	5,000	4,891
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	7,222	13,959	6,737
Total Physical Environment	14,632	94,750	80,118
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	37,602	95,000	57,398
Other	0	0	0
Total Capital outlay	37,602	95,000	57,398
Principal	0	0	0
Total Expenditures:	52,234	189,750	137,516
Excess (deficiency) of revenues over expenditures	391,984	245,494	146,490
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(34,798)	(55,494)	20,696
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(34,798)	(55,494)	20,696
Net change in fund balance	357,186	190,000	167,186
Fund balances, beginning of year	433,798	0	433,798

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	433,798	0	433,798
Fund balance, end of period	790,985	190,000	600,985

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,514	66,352	(838)
Investment income	7,849	0	7,849
Total Investment income	7,849	0	7,849
Total Revenues:	73,362	66,352	7,010
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	532	547	15
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	1,807	3,260	1,453
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,150	3,000	1,850
REPAIR & MAINT-TELEMETRY	19	5,000	4,981
REPAIR & MAINT-CULVERTS	0	15,000	15,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
Other	897	1,052	155
Total Physical Environment	4,444	39,359	34,915
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	4,444	39,359	34,915
Excess (deficiency) of revenues over expenditures	68,918	26,993	41,925
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,530)	(24,993)	10,463
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(14,530)	(24,993)	10,463
Net change in fund balance	54,388	2,000	52,388
Fund balances, beginning of year	321,857	0	321,857
Total Fund balances, beginning of year	321,857	0	321,857
Fund balance, end of period	376,245	2,000	374,245

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	208,223	211,449	(3,226)
Intergovernmental revenues	0	0	0
Investment income	11,605	0	11,605
Miscellaneous	0	0	0
Total Revenues:	219,828	211,449	8,379
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	842	865	23
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,927	3,478	1,551
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	18,448	30,000	11,552
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	9	3,000	2,992
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	4,987	5,500	513
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	3,266	10,695	7,429
Total Physical Environment	29,480	79,138	49,658
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	36,167	0	(36,167)
Total Capital outlay	36,167	0	(36,167)
Principal	0	23,412	23,412
Interest	3,634	31,808	28,174
Total Expenditures:	69,281	134,358	65,077
Excess (deficiency) of revenues over expenditures	150,547	77,091	73,456
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(32,506)	(48,498)	15,992
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(32,506)	(48,498)	15,992
Net change in fund balance	118,042	28,593	89,449
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2025 Through 5/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	453,596	0	453,596
Total Fund balances, beginning of year	453,596	0	453,596
Fund balance, end of period	571,638	28,593	543,045

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,236	147,623	(2,387)
Intergovernmental revenues	3,400	0	3,400
Investment income	12,492	0	12,492
Miscellaneous	3,210	0	3,210
Total Revenues:	164,338	147,623	16,715
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,400	5,994	2,594
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,373	4,202	2,829
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	677	695	18
CHEMICAL WEED CONTROL	3,131	6,261	3,130
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	3,166	5,650	2,484
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,450	5,000	(4,450)
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	38	1,000	962
Other	1,668	1,863	195
Total Physical Environment	23,653	40,665	17,012
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	69,264	69,264
Interest	12,065	94,105	82,040
Total Expenditures:	35,718	204,034	168,316
Excess (deficiency) of revenues over expenditures	128,620	(56,411)	185,031
 Other financing sources (uses):			
Transfers out	(39,922)	(68,165)	28,243
Total Other financing sources (uses):	(39,922)	(68,165)	28,243
Net change in fund balance	88,698	(124,576)	213,274
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	499,577	0	499,577
Total Fund balances, beginning of year	499,577	0	499,577
Fund balance, end of period	588,274	(124,576)	712,850

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	153,082	154,014	(932)
Intergovernmental revenues	0	0	0
Investment income	12,155	0	12,155
Miscellaneous	1,000	0	1,000
Total Revenues:	<u>166,236</u>	<u>154,014</u>	<u>12,222</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	4,128	6,654	2,526
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,011	2,710	1,699
AUDITORS SERVICES	707	726	19
CHEMICAL WEED CONTROL	2,125	4,250	2,125
MOWING SERVICES	0	0	0
SECURITY SERVICES	280	420	140
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	6,299	11,260	4,961
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	1,896	5,000	3,104
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	650	1,500	850
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	577	4,000	3,423
Other	1,699	1,949	250
Total Physical Environment	<u>19,372</u>	<u>69,469</u>	<u>50,097</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Interest	0	0	0
Total Expenditures:	<u>19,372</u>	<u>69,469</u>	<u>50,097</u>
Excess (deficiency) of revenues over expenditures	<u>146,865</u>	<u>84,545</u>	<u>62,320</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(48,242)	(84,650)	36,408
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(48,242)</u>	<u>(84,650)</u>	<u>36,408</u>
Net change in fund balance	98,623	(105)	98,728
Fund balances, beginning of year	<u>476,798</u>	<u>0</u>	<u>476,798</u>
Total Fund balances, beginning of year	<u>476,798</u>	<u>0</u>	<u>476,798</u>
Fund balance, end of period	<u><u>575,420</u></u>	<u><u>(105)</u></u>	<u><u>575,525</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,549,354	1,567,247	(17,893)
Intergovernmental revenues	0	0	0
Investment income	53,641	0	53,641
Miscellaneous	4,431	0	4,431
Total Revenues:	1,607,427	1,567,247	40,180
Expenditures:			
Physical Environment			
ENGINEERING FEES	136,671	125,000	(11,671)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,515	1,500	(4,015)
WATER QUALITY	998	2,461	1,464
FINANCIAL CONS./ADVISOR	0	0	0
GIS	500	0	(500)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,112	4,224	112
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	26,791	45,975	19,184
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	7,277	13,018	5,741
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	229,568	401,263	171,696
UPLAND MAINTENANCE	16,367	37,691	21,324
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	94,588	158,820	64,232
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	7,500	7,500
REPAIR & MAINT - GENERAL	500	3,000	2,500
REPAIR & MAINT-TELEMETRY	38	25,500	25,462
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	14,950	15,000	50
R & M PRESERVE STRUCTURES	138,654	250,000	111,346
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	8,082	15,000	6,918
Other	95,385	157,782	62,397
Total Physical Environment	779,995	1,340,734	560,739
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	800,000	800,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	75,750	75,750
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	0	875,750	875,750
Principal	0	0	0
Total Expenditures:	779,995	2,216,484	1,436,489
Excess (deficiency) of revenues over expenditures	827,432	(649,237)	1,476,669
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(150,226)	(250,840)	100,614
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(150,226)	(250,840)	100,614
Net change in fund balance	677,205	(900,077)	1,577,282
Fund balances, beginning of year	1,782,749	0	1,782,749
Total Fund balances, beginning of year	1,782,749	0	1,782,749
Fund balance, end of period	2,459,954	(900,077)	3,360,031

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,197,993	1,213,534	(15,541)
Intergovernmental revenues	0	0	0
Investment income	38,649	0	38,649
Miscellaneous	(180)	0	(180)
Total Revenues:	1,236,461	1,213,534	22,927
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	200	200
GIS	1,500	0	(1,500)
OTHER PROFESSIONAL SVCS	0	3,000	3,000
AUDITORS SERVICES	3,208	3,295	87
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	11,445	19,641	8,196
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,613	2,910	1,297
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	233,410	401,263	167,853
UPLAND MAINTENANCE	40,008	92,133	52,125
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	29,967	61,800	31,833
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	7,500	7,500
REPAIR & MAINT - GENERAL	99	3,000	2,901
REPAIR & MAINT-TELEMETRY	241	10,000	9,759
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	7,480	7,500	20
R & M PRESERVE STRUCTURES	7,864	440,000	432,136
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,004	8,000	6,996
R&M- PRESERVE STRUCTURE/INLETS	5,280	10,560	5,280
Other	57,254	94,897	37,643
Total Physical Environment	400,373	1,243,699	843,326
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	25,250	25,250
Other	0	0	0
Total Capital outlay	0	25,250	25,250
Principal	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Expenditures:	400,373	1,268,949	868,576
Excess (deficiency) of revenues over expenditures	836,089	(55,415)	891,504
Other financing sources (uses):			
Transfers out	(149,563)	(244,585)	95,022
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(149,563)	(244,585)	95,022
Net change in fund balance	686,525	(300,000)	986,525
Fund balances, beginning of year	1,182,956	0	1,182,956
Total Fund balances, beginning of year	1,182,956	0	1,182,956
Fund balance, end of period	1,869,482	(300,000)	2,169,482

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,526,254	3,578,091	(51,837)
Intergovernmental revenues	0	0	0
Investment income	94,008	0	94,008
Miscellaneous	3,971	0	3,971
Total Revenues:	3,624,233	3,578,091	46,142
Expenditures:			
Physical Environment			
ENGINEERING FEES	25,800	35,000	9,200
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	10,042	8,000	(2,042)
WATER QUALITY	5,579	9,037	3,458
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,810	8,598	5,788
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	11,272	11,579	307
MARSH MAINT-LITTORAL ZONE	486,209	875,832	389,623
CHEMICAL WEED CONTROL	209,329	358,989	149,660
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	25,614	45,999	20,385
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	82,613	0	(82,613)
PRESERVE/EXOTIC MAINT	43,696	118,154	74,458
REPAIR & MAINT-AERATORS	251,330	339,340	88,010
REPAIR & MAINT-PUMP STATN	1,870	75,000	73,130
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,250	5,000	1,750
REPAIR & MAINT-BLDG	450	3,000	2,551
REPAIR & MAINT - GENERAL	1,810	2,000	190
REPAIR & MAINT-TELEMETRY	67	30,000	29,933
REPAIR & MAINT-ROADS	18,728	150,000	131,272
REPAIR & MAINT-CULVERTS	81,158	100,000	18,842
REPAIR & MAINT - GATE/FENCE	6,080	1,500	(4,580)
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	76	100,000	99,924
R&M- Aerator refurbishments	36,517	37,500	983
R&M- GENERATORS	7,102	30,000	22,898
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	38	4,500	4,462
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	155,096	317,497	162,401
Total Physical Environment	1,466,538	2,667,525	1,200,987
Capital outlay			
BUILDINGS	0	26,000	26,000
IMPRVMNTS OTHER THAN BLDG	481,107	0	(481,107)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	67,625	75,750	8,125
Other	0	0	0
Total Capital outlay	548,732	101,750	(446,982)
Principal	188,726	188,726	(0)
Interest	3,434	5,803	2,369
Total Expenditures:	2,207,429	2,963,804	756,375
Excess (deficiency) of revenues over expenditures	1,416,803	614,287	802,516
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(483,302)	(790,129)	306,827
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(483,302)	(790,129)	306,827
Net change in fund balance	933,502	(175,842)	1,109,344
Fund balances, beginning of year	3,016,013	0	3,016,013
Total Fund balances, beginning of year	3,016,013	0	3,016,013
Fund balance, end of period	3,949,514	(175,842)	4,125,356

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	81,464	82,327	(863)
Intergovernmental revenues	0	0	0
Investment income	6,287	0	6,287
Miscellaneous	68	0	68
Total Revenues:	87,819	82,327	5,492
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
GIS	982	3,005	2,023
AUDITORS SERVICES	347	356	9
CHEMICAL WEED CONTROL	105	210	105
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,286	2,306	1,020
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	153	4,000	3,847
Other	815	810	(5)
Total Physical Environment	3,708	27,687	23,979
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	3,708	27,687	23,979
Excess (deficiency) of revenues over expenditures	84,111	54,640	29,471
 Other financing sources (uses):			
Transfers out	(31,884)	(54,640)	22,756
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(31,884)	(54,640)	22,756
Net change in fund balance	52,226	0	52,226
Fund balances, beginning of year	244,104	0	244,104
Total Fund balances, beginning of year	244,104	0	244,104

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 12
 From 10/1/2025 Through 5/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	296,330	0	296,330

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	30,650	30,614	36
Intergovernmental revenues	0	0	0
Investment income	2,850	0	2,850
Miscellaneous	0	0	0
Total Revenues:	33,500	30,614	2,886
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	138	142	4
CHEMICAL WEED CONTROL	793	1,423	630
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	900	8,770	7,870
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	47	4,000	3,953
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	48,960	3,000	(45,960)
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,886	3,285	1,399
Total Physical Environment	52,724	21,620	(31,104)
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	52,724	21,620	(31,104)
Excess (deficiency) of revenues over expenditures	(19,224)	8,994	(28,218)
Other financing sources (uses):			
Transfers out	(8,865)	(9,994)	1,129
Total Other financing sources (uses):	(8,865)	(9,994)	1,129
Net change in fund balance	(28,089)	(1,000)	(27,089)
Fund balances, beginning of year	151,140	0	151,140
Total Fund balances, beginning of year	151,140	0	151,140
Fund balance, end of period	123,051	(1,000)	124,051

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,105,757	1,125,598	(19,841)
Intergovernmental revenues	0	0	0
Investment income	30,942	0	30,942
Miscellaneous	1,014	0	1,014
Total Revenues:	<u>1,137,713</u>	<u>1,125,598</u>	<u>12,115</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,900	1,000	(10,900)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	4,000	4,000
WATER QUALITY	4,732	8,000	3,268
FINANCIAL CONS./ADVISOR	0	0	0
GIS	562	1,719	1,157
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,908	4,015	107
CHEMICAL WEED CONTROL	26,976	48,424	21,448
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	8,240	14,788	6,548
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	166,504	223,460	56,956
REPAIR & MAINT-PUMP STATN	229	30,000	29,771
REPAIR & MAINT-CANAL/LAKE	2,850	5,000	2,150
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	1,750	6,000	4,250
REPAIR & MAINT-TELEMETRY	29	15,000	14,971
REPAIR & MAINT-CULVERTS	102,742	60,000	(42,742)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	29,390	37,500	8,110
R&M- GENERATORS	2,606	15,500	12,894
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	116,936	216,621	99,685
Total Physical Environment	<u>479,355</u>	<u>699,027</u>	<u>219,672</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	49,053	50,500	1,447
Other	0	0	0
Total Capital outlay	<u>49,053</u>	<u>50,500</u>	<u>1,447</u>
Principal	101,350	101,350	(0)
Interest	1,844	3,116	1,272
Total Expenditures:	<u>631,601</u>	<u>853,993</u>	<u>222,392</u>
Excess (deficiency) of revenues over expenditures	<u>506,111</u>	<u>271,605</u>	<u>234,506</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(120,776)	(196,125)	75,349
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(120,776)</u>	<u>(196,125)</u>	<u>75,349</u>
Net change in fund balance	385,335	75,480	309,855
Fund balances, beginning of year			
	<u>974,833</u>	<u>0</u>	<u>974,833</u>
Total Fund balances, beginning of year	<u>974,833</u>	<u>0</u>	<u>974,833</u>
Fund balance, end of period	<u><u>1,360,168</u></u>	<u><u>75,480</u></u>	<u><u>1,284,688</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,121,893	1,146,290	(24,397)
Intergovernmental revenues	0	0	0
Investment income	36,988	0	36,988
Miscellaneous	31,737	0	31,737
Total Revenues:	<u>1,190,617</u>	<u>1,146,290</u>	<u>44,327</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,189	6,000	4,811
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,610	6,837	4,227
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,542	3,638	97
CHEMICAL WEED CONTROL	51,813	93,008	41,195
MOWING SERVICES	0	0	0
TRASH DISPOSAL	850	1,500	650
MOWING & LANDSCAPE MAINTENANCE	19,900	35,768	15,868
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	20,000	20,000
REPAIR & MAINT-AERATORS	136,823	240,840	104,017
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	90,600	100,000	9,400
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	1,223	15,000	13,777
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	14,720	30,000	15,280
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	295	11,000	10,705
Other	<u>141,395</u>	<u>249,549</u>	<u>108,154</u>
Total Physical Environment	<u>464,961</u>	<u>1,142,640</u>	<u>677,680</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	75,163	75,750	587
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>75,163</u>	<u>75,750</u>	<u>587</u>
Principal	0	33,445	33,445
Interest	5,191	45,441	40,250
Total Expenditures:	<u>545,315</u>	<u>1,297,276</u>	<u>751,961</u>
Excess (deficiency) of revenues over expenditures	<u>645,302</u>	<u>(150,986)</u>	<u>796,288</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(128,705)	(204,899)	76,194
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(128,705)</u>	<u>(204,899)</u>	<u>76,194</u>
Net change in fund balance	516,598	(355,885)	872,483
Fund balances, beginning of year			
	<u>1,192,584</u>	<u>0</u>	<u>1,192,584</u>
Total Fund balances, beginning of year	<u>1,192,584</u>	<u>0</u>	<u>1,192,584</u>
Fund balance, end of period	<u><u>1,709,182</u></u>	<u><u>(355,885)</u></u>	<u><u>2,065,067</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,680,622	1,691,315	(10,693)
Intergovernmental revenues	0	0	0
Investment income	77,920	0	77,920
Miscellaneous	30,301	0	30,301
Total Revenues:	1,788,843	1,691,315	97,528
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	50,000	50,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	7,532	25,031	17,499
LEGAL SERVICES	12,905	15,000	2,095
WATER QUALITY	4,517	4,517	(0)
FINANCIAL CONS./ADVISOR	0	200	200
GIS	3,581	6,366	2,785
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,562	4,687	125
MARSH MAINT-LITTORAL ZONE	362	6,906	6,544
CHEMICAL WEED CONTROL	26,808	45,957	19,149
MOWING SERVICES	0	0	0
SECURITY SERVICES	521,237	694,983	173,746
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	50,658	90,322	39,664
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,155	51,988	36,833
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,650	20,000	18,350
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	3,179	150,000	146,821
REPAIR & MAINT-CULVERTS	7,680	100,000	92,320
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	4,190	7,560	3,371
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	20,940	27,592	6,652
Total Physical Environment	684,956	1,420,109	735,153
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	280,000	280,000
ROADS/BRIDGES	0	845,000	845,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	0	0	0
Total Capital outlay	0	1,125,000	1,125,000
Principal	0	0	0
Total Expenditures:	684,956	2,545,109	1,860,153

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	1,103,887	(853,794)	1,957,681
Other financing sources (uses):			
Transfers out	(157,433)	(270,025)	112,592
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(157,433)	(270,025)	112,592
Net change in fund balance	946,454	(1,123,819)	2,070,273
Fund balances, beginning of year	2,856,565	0	2,856,565
Total Fund balances, beginning of year	2,856,565	0	2,856,565
Fund balance, end of period	3,803,019	(1,123,819)	4,926,838

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,294,323	2,334,835	(40,512)
Intergovernmental revenues	0	68,003	(68,003)
Investment income	91,813	0	91,813
Miscellaneous	12,162	0	12,162
Total Revenues:	2,398,298	2,402,838	(4,540)
Expenditures:			
Physical Environment			
ENGINEERING FEES	500	25,000	24,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,423	10,000	4,577
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	34,250	123,000	88,750
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,271	3,505	2,234
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,901	8,116	215
MARSH MAINT-LITTORAL ZONE	334,237	640,442	306,205
CHEMICAL WEED CONTROL	121,588	208,791	87,203
TRASH DISPOSAL	310	1,500	1,190
MOWING & LANDSCAPE MAINTENANCE	8,209	14,814	6,605
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,400	0	(24,400)
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	183,958	234,932	50,974
REPAIR & MAINT-PUMP STATN	171,748	230,000	58,252
REPAIR & MAINT-CANAL/LAKE	1,450	10,000	8,550
REPAIR & MAINT-BLDG	26	4,000	3,975
REPAIR & MAINT - GENERAL	3,700	17,000	13,300
REPAIR & MAINT-TELEMETRY	788	20,500	19,712
REPAIR & MAINT-ROADS	0	100,000	100,000
REPAIR & MAINT-CULVERTS	33,750	60,000	26,250
REPAIR & MAINT - GATE/FENCE	0	5,000	5,000
Repairs & Maint - Catch Basins	0	40,000	40,000
R&M- Aerator refurbishments	43,793	37,500	(6,293)
R&M- GENERATORS	2,666	30,000	27,334
REPAIR & MAINT- STREET SWEEP	18,126	32,708	14,582
REPAIR & MAINT- WATER CTRL STR	180	3,000	2,820
Other	150,715	293,056	142,341
Total Physical Environment	1,148,989	2,152,864	1,003,875
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	72,335	175,000	102,666
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	72,335	175,000	102,666
Principal	26,879	54,516	27,637
Interest	15,096	29,433	14,337
Total Expenditures:	1,263,298	2,411,813	1,148,515
Excess (deficiency) of revenues over expenditures	1,135,000	(8,975)	1,143,975
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(252,966)	(427,283)	174,317
Capital contributions from landowners	14,851	26,799	(11,948)
Insurance proceeds	0	0	0
Repayment to landowners	0	0	0
Total Other financing sources (uses):	(238,115)	(400,484)	162,369
Net change in fund balance	896,885	(409,459)	1,306,344
Fund balances, beginning of year	3,309,960	0	3,309,960
Total Fund balances, beginning of year	3,309,960	0	3,309,960
Fund balance, end of period	4,206,845	(409,459)	4,616,304

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	601,953	605,482	(3,529)
Intergovernmental revenues	0	0	0
Investment income	24,042	0	24,042
Miscellaneous	574	0	574
Total Revenues:	626,569	605,482	21,087
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,610	500	(2,110)
WATER QUALITY	8,236	14,680	6,444
FINANCIAL CONS./ADVISOR	0	0	0
GIS	699	2,139	1,440
AUDITORS SERVICES	2,025	2,081	56
MARSH MAINT-LITTORAL ZONE	362	28,838	28,476
CHEMICAL WEED CONTROL	19,281	33,054	13,773
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,700	3,048	1,348
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,613	0	(24,613)
PRESERVE/EXOTIC MAINT	2,905	22,394	19,489
REPAIR & MAINT-AERATORS	53,697	116,530	62,833
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	866	15,500	14,634
REPAIR & MAINT-CULVERTS	12,300	50,000	37,700
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	14,966	15,000	34
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	33	4,000	3,967
Other	84,663	130,795	46,132
Total Physical Environment	228,956	449,559	220,603
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	75,726	101,000	25,274
Other	0	0	0
Total Capital outlay	75,726	101,000	25,274
Interest	0	0	0
Total Expenditures:	304,682	550,559	245,877
Excess (deficiency) of revenues over expenditures	321,887	54,923	266,964

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(70,016)	(117,841)	47,825
Capital contributions from landowners	25,000	0	25,000
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(45,016)</u>	<u>(117,841)</u>	<u>72,825</u>
Net change in fund balance	276,871	(62,918)	339,789
Fund balances, beginning of year	857,876	0	857,876
Total Fund balances, beginning of year	<u>857,876</u>	<u>0</u>	<u>857,876</u>
Fund balance, end of period	<u><u>1,134,747</u></u>	<u><u>(62,918)</u></u>	<u><u>1,197,665</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,363	26,544	(181)
Investment income	<u>12,608</u>	<u>0</u>	<u>12,608</u>
Total Investment income	<u>12,608</u>	<u>0</u>	<u>12,608</u>
Total Revenues:	<u>38,971</u>	<u>26,544</u>	<u>12,427</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	88	91	3
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	<u>264</u>	<u>263</u>	<u>(1)</u>
Total Physical Environment	352	11,354	11,002
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>352</u>	<u>26,354</u>	<u>26,002</u>
Excess (deficiency) of revenues over expenditures	<u>38,620</u>	<u>190</u>	<u>38,430</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,438)	(15,190)	2,752
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(12,438)</u>	<u>(15,190)</u>	<u>2,752</u>
Net change in fund balance	26,181	(15,000)	41,181
Fund balances, beginning of year	<u>566,162</u>	<u>0</u>	<u>566,162</u>
Total Fund balances, beginning of year	<u>566,162</u>	<u>0</u>	<u>566,162</u>
Fund balance, end of period	<u>592,343</u>	<u>(15,000)</u>	<u>607,343</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	125,000	126,408	(1,408)
Intergovernmental revenues	0	0	0
Investment income	10,409	0	10,409
Miscellaneous	2,413	0	2,413
Total Revenues:	137,821	126,408	11,413
Expenditures:			
Physical Environment			
ENGINEERING FEES	430	10,000	9,570
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,827	7,000	5,173
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
GIS	189	578	389
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	564	579	15
CHEMICAL WEED CONTROL	4,770	8,562	3,792
TRASH DISPOSAL	0	6,000	6,000
MOWING & LANDSCAPE MAINTENANCE	4,750	0	(4,750)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,350	23,219	18,869
REPAIR & MAINT - GENERAL	1,998	3,000	1,002
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	1,208	1,212	4
Total Physical Environment	20,085	68,150	48,065
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	20,085	68,150	48,065
Excess (deficiency) of revenues over expenditures	117,736	58,258	59,478
Other financing sources (uses):			
Transfers out	(30,093)	(56,681)	26,588
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(30,093)	(56,681)	26,588
Net change in fund balance	87,643	1,577	86,066

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	411,557	0	411,557
Total Fund balances, beginning of year	411,557	0	411,557
Fund balance, end of period	499,201	1,577	497,624

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	918,916	923,499	(4,583)
Intergovernmental revenues	0	0	0
Investment income	24,503	0	24,503
Miscellaneous	1,250	0	1,250
Total Revenues:	944,669	923,499	21,170
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,335	1,000	(2,335)
WATER QUALITY	5,510	8,776	3,266
FINANCIAL CONS./ADVISOR	0	0	0
GIS	274	455	181
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,654	2,726	72
MARSH MAINT-LITTORAL ZONE	35,317	143,013	107,696
CHEMICAL WEED CONTROL	32,447	55,624	23,177
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,576	3,005	1,429
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,150	0	(24,150)
PRESERVE/EXOTIC MAINT	156,242	226,855	70,613
REPAIR & MAINT-AERATORS	27,705	52,450	24,745
REPAIR & MAINT-PUMP STATN	1,111	30,000	28,889
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	17	2,000	1,983
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	2,348	15,000	12,652
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	9,650	50,000	40,350
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	17,211	35,823	18,612
Total Physical Environment	319,547	654,227	334,680
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	68,667	35,000	(33,667)
Other	0	0	0
Total Capital outlay	68,667	35,000	(33,667)
Principal	12,447	25,245	12,798

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Interest	6,990	13,629	6,639
Total Expenditures:	407,651	728,101	320,450
Excess (deficiency) of revenues over expenditures	537,018	195,398	341,620
Other financing sources (uses):			
Transfers out	(131,114)	(236,821)	105,707
Capital contributions from landowners	10,000	0	10,000
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(121,114)	(236,821)	115,707
Net change in fund balance	415,904	(41,423)	457,327
Fund balances, beginning of year	776,742	0	776,742
Total Fund balances, beginning of year	776,742	0	776,742
Fund balance, end of period	1,192,645	(41,423)	1,234,068

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	433,121	433,887	(766)
Intergovernmental revenues	0	0	0
Investment income	12,991	0	12,991
Miscellaneous	1,991	0	1,991
Total Revenues:	448,103	433,887	14,216
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	10,000	10,000
WATER QUALITY	3,000	4,120	1,120
FINANCIAL CONS./ADVISOR	0	0	0
GIS	349	1,067	718
AUDITORS SERVICES	1,261	1,296	35
MARSH MAINT-LITTORAL ZONE	6,941	39,804	32,863
CHEMICAL WEED CONTROL	24,539	42,066	17,527
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,205	4,503	2,298
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	125,132	183,252	58,120
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	4,440	4,579	139
Total Physical Environment	167,915	412,187	244,272
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	167,915	412,187	244,272
Excess (deficiency) of revenues over expenditures	280,188	21,700	258,488

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(62,377)	(104,952)	42,575
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(62,377)</u>	<u>(104,952)</u>	<u>42,575</u>
Net change in fund balance	217,811	(83,252)	301,063
Fund balances, beginning of year	<u>366,388</u>	<u>0</u>	<u>366,388</u>
Total Fund balances, beginning of year	<u>366,388</u>	<u>0</u>	<u>366,388</u>
Fund balance, end of period	<u><u>584,199</u></u>	<u><u>(83,252)</u></u>	<u><u>667,451</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	381,474	386,153	(4,679)
Intergovernmental revenues	0	0	0
Investment income	24,402	0	24,402
Miscellaneous	0	0	0
Total Revenues:	405,876	386,153	19,723
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	464	800	336
FINANCIAL CONS./ADVISOR	0	0	0
GIS	215	658	443
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	1,465	1,505	40
MARSH MAINT-LITTORAL ZONE	16,131	53,162	37,031
CHEMICAL WEED CONTROL	24,200	42,395	18,195
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	11,325	20,336	9,011
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,916	26,126	14,210
REPAIR & MAINT-AERATORS	513	13,640	13,127
REPAIR & MAINT-PUMP STATN	411	30,000	29,589
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	1,459	2,000	542
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	10,491	17,970	7,479
Total Physical Environment	78,599	273,092	194,493
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	173,162	0	(173,162)
MACHINERY & EQUIPMENT	36,167	0	(36,167)
Other	0	0	0
Total Capital outlay	209,330	0	(209,330)
Principal	0	13,204	13,204
Interest	2,300	17,940	15,640
Total Expenditures:	290,229	304,236	14,007

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	115,647	81,917	33,730
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(72,938)	(119,998)	47,060
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Proceeds from sales/disposals of capital assets	9,163	0	9,163
Total Other financing sources (uses):	(63,775)	(119,998)	56,223
Net change in fund balance	51,872	(38,081)	89,953
Fund balances, beginning of year	1,026,535	0	1,026,535
Total Fund balances, beginning of year	1,026,535	0	1,026,535
Fund balance, end of period	1,078,408	(38,081)	1,116,489

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	192,705	194,229	(1,524)
Investment income	11,530	0	11,530
Miscellaneous	0	0	0
Total Revenues:	<u>204,234</u>	<u>194,229</u>	<u>10,005</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	3,000	3,000
FINANCIAL CONS./ADVISOR	0	200	200
GIS	267	816	549
AUDITORS SERVICES	1,537	1,579	42
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	462	8,125	7,663
CHEMICAL WEED CONTROL	3,509	6,015	2,506
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	321	675	354
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	51,124	113,277	62,153
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	216	3,000	2,784
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,647	10,000	2,353
R & M PRESERVE STRUCTURES	2,645	5,000	2,355
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,177	3,174	(3)
Total Physical Environment	<u>70,904</u>	<u>166,861</u>	<u>95,957</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>70,904</u>	<u>166,861</u>	<u>95,957</u>
Excess (deficiency) of revenues over expenditures	<u>133,331</u>	<u>27,368</u>	<u>105,963</u>
Other financing sources (uses):			
Transfers out	(38,030)	(59,218)	21,188
Total Other financing sources (uses):	<u>(38,030)</u>	<u>(59,218)</u>	<u>21,188</u>
Net change in fund balance	95,300	(31,850)	127,150
Fund balances, beginning of year	435,967	0	435,967
Total Fund balances, beginning of year	<u>435,967</u>	<u>0</u>	<u>435,967</u>
Fund balance, end of period	<u>531,267</u>	<u>(31,850)</u>	<u>563,117</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	104,911	104,804	107
Intergovernmental revenues	0	0	0
Investment income	4,511	0	4,511
Miscellaneous	0	0	0
Total Revenues:	<u>109,422</u>	<u>104,804</u>	<u>4,618</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	3,000	4,120	1,120
FINANCIAL CONS./ADVISOR	0	0	0
GIS	65	198	133
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	296	304	8
MARSH MAINT-LITTORAL ZONE	462	6,906	6,444
CHEMICAL WEED CONTROL	7,099	12,169	5,070
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,673	45,695	32,022
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	1,049	1,039	(10)
Total Physical Environment	<u>25,644</u>	<u>91,931</u>	<u>66,287</u>
Capital outlay	0	0	0
Principal	2,164	4,388	2,224
Interest	1,215	2,369	1,154
Total Expenditures:	<u>29,022</u>	<u>98,688</u>	<u>69,666</u>
Excess (deficiency) of revenues over expenditures	<u>80,399</u>	<u>6,116</u>	<u>74,283</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,651)	(28,668)	14,017
Total Other financing sources (uses):	<u>(14,651)</u>	<u>(28,668)</u>	<u>14,017</u>
Net change in fund balance	65,749	(22,552)	88,301
Fund balances, beginning of year	<u>145,844</u>	<u>0</u>	<u>145,844</u>
Total Fund balances, beginning of year	<u>145,844</u>	<u>0</u>	<u>145,844</u>
Fund balance, end of period	<u>211,592</u>	<u>(22,552)</u>	<u>234,144</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,364,608	1,373,566	(8,958)
Intergovernmental revenues	0	0	0
Investment income	49,615	0	49,615
Miscellaneous	561	0	561
Total Revenues:	1,414,783	1,373,566	41,217
Expenditures:			
Physical Environment			
ENGINEERING FEES	22,750	152,000	129,250
ENGINEERING-PERMITS	1,900	0	(1,900)
LEGAL SERVICES	1,508	3,000	1,492
WATER QUALITY	2,800	5,600	2,800
FINANCIAL CONS./ADVISOR	0	0	0
GIS	419	1,283	864
AUDITORS SERVICES	4,194	4,308	114
MOWING & LANDSCAPE MAINTENANCE	399	720	321
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	175,811	389,320	213,509
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	35,000	35,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-ROADS	0	27,000	27,000
REPAIR & MAINT-CULVERTS	36,410	100,000	63,590
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	37,047	37,500	453
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	77	4,000	3,923
Other	205,980	393,645	187,665
Total Physical Environment	489,323	1,206,876	717,553
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	31,574	281,500	249,926
Other	0	0	0
Total Capital outlay	31,574	281,500	249,926
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	520,897	1,488,376	967,479
Excess (deficiency) of revenues over expenditures	893,886	(114,810)	1,008,696

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(161,231)	(270,650)	109,419
Insurance proceeds	0	0	0
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(161,231)</u>	<u>(270,650)</u>	<u>109,419</u>
Net change in fund balance	732,655	(385,460)	1,118,115
Fund balances, beginning of year			
	<u>1,394,767</u>	<u>0</u>	<u>1,394,767</u>
Total Fund balances, beginning of year	<u>1,394,767</u>	<u>0</u>	<u>1,394,767</u>
Fund balance, end of period	<u><u>2,127,423</u></u>	<u><u>(385,460)</u></u>	<u><u>2,512,883</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	19,927	19,927	0
Intergovernmental revenues	0	0	0
Investment income	1,436	0	1,436
Miscellaneous	630	0	630
Total Revenues:	21,993	19,927	2,066
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	27	84	57
AUDITORS SERVICES	87	90	3
CHEMICAL WEED CONTROL	975	1,950	975
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	401	715	314
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	199	198	(1)
Total Physical Environment	1,690	13,037	11,347
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	1,690	13,037	11,347
Excess (deficiency) of revenues over expenditures	20,303	6,890	13,413
 Other financing sources (uses):			
Transfers out	(5,062)	(7,390)	2,328
Total Other financing sources (uses):	(5,062)	(7,390)	2,328
Net change in fund balance	15,241	(500)	15,741
Fund balances, beginning of year	54,182	0	54,182
Total Fund balances, beginning of year	54,182	0	54,182
Fund balance, end of period	69,423	(500)	69,923

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,497	7,488	9
Investment income	982	0	982
Total Investment income	982	0	982
Total Revenues:	<u>8,479</u>	<u>7,488</u>	<u>991</u>
Expenditures:			
Physical Environment			
WATER QUALITY	2,999	4,120	1,121
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	45	1
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	401	715	314
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	75	74	(1)
Total Physical Environment	<u>3,519</u>	<u>9,954</u>	<u>6,435</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>3,519</u>	<u>9,954</u>	<u>6,435</u>
Excess (deficiency) of revenues over expenditures	<u>4,959</u>	<u>(2,466)</u>	<u>7,425</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(599)	(1,086)	487
Total Other financing sources (uses):	<u>(599)</u>	<u>(1,086)</u>	<u>487</u>
Net change in fund balance	4,361	(3,552)	7,913
Fund balances, beginning of year	41,618	0	41,618
Total Fund balances, beginning of year	<u>41,618</u>	<u>0</u>	<u>41,618</u>
Fund balance, end of period	<u>45,979</u>	<u>(3,552)</u>	<u>49,531</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	32,518	32,885	(367)
Intergovernmental revenues	0	0	0
Investment income	1,965	0	1,965
Miscellaneous	0	0	0
Total Revenues:	34,483	32,885	1,598
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	3,003	4,120	1,117
FINANCIAL CONS./ADVISOR	0	0	0
GIS	39	119	80
AUDITORS SERVICES	107	110	3
CHEMICAL WEED CONTROL	1,096	2,192	1,096
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,476	24,806	20,330
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	325	325	(0)
Total Physical Environment	9,046	36,672	27,626
Capital outlay	0	0	0
Total Expenditures:	9,046	36,672	27,626
Excess (deficiency) of revenues over expenditures	25,437	(3,787)	29,224
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,258)	(11,765)	5,507
Total Other financing sources (uses):	(6,258)	(11,765)	5,507
Net change in fund balance	19,180	(15,552)	34,732
Fund balances, beginning of year	73,579	0	73,579
Total Fund balances, beginning of year	73,579	0	73,579
Fund balance, end of period	92,758	(15,552)	108,310

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	201,694	209,167	(7,473)
Intergovernmental revenues	0	0	0
Investment income	7,921	0	7,921
Miscellaneous	0	0	0
Total Revenues:	<u>209,615</u>	<u>209,167</u>	<u>448</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,500	1,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
GIS	46	140	94
OTHER PROFESSIONAL SVCS	9,837	19,674	9,837
AUDITORS SERVICES	1,083	1,112	29
SECURITY SERVICES	280	738	458
TRASH DISPOSAL	350	2,500	2,150
MOWING & LANDSCAPE MAINTENANCE	10,693	19,296	8,603
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	6,500	6,500
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	250	22,000	21,750
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	597	10,000	9,403
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	0	0
Other	<u>3,861</u>	<u>6,088</u>	<u>2,227</u>
Total Physical Environment	<u>26,997</u>	<u>105,548</u>	<u>78,551</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>26,997</u>	<u>105,548</u>	<u>78,551</u>
Excess (deficiency) of revenues over expenditures	<u>182,618</u>	<u>103,619</u>	<u>78,999</u>
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(46,587)</u>	<u>(85,119)</u>	<u>38,532</u>
Total Other financing sources (uses):	<u>(46,587)</u>	<u>(85,119)</u>	<u>38,532</u>
Net change in fund balance	136,031	18,500	117,531
Fund balances, beginning of year			
	<u>259,614</u>	<u>0</u>	<u>259,614</u>
Total Fund balances, beginning of year	<u>259,614</u>	<u>0</u>	<u>259,614</u>
Fund balance, end of period	<u><u>395,645</u></u>	<u><u>18,500</u></u>	<u><u>377,145</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	81,906	82,353	(447)
Investment income	<u>9,924</u>	<u>0</u>	<u>9,924</u>
Total Investment income	<u>9,924</u>	<u>0</u>	<u>9,924</u>
Total Revenues:	<u>91,830</u>	<u>82,353</u>	<u>9,477</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	49	149	100
AUDITORS SERVICES	238	244	6
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	250	22,000	21,750
REPAIR & MAINT-CULVERTS	24,516	25,000	484
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	<u>820</u>	<u>815</u>	<u>(5)</u>
Total Physical Environment	<u>25,873</u>	<u>73,708</u>	<u>47,835</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>25,873</u>	<u>73,708</u>	<u>47,835</u>
Excess (deficiency) of revenues over expenditures	<u><u>65,957</u></u>	<u><u>8,645</u></u>	<u><u>57,312</u></u>
Other financing sources (uses):			
Transfers out	<u>(17,253)</u>	<u>(29,145)</u>	<u>11,892</u>
Total Other financing sources (uses):	<u>(17,253)</u>	<u>(29,145)</u>	<u>11,892</u>
Net change in fund balance	48,705	(20,500)	69,205
Fund balances, beginning of year	<u>422,151</u>	<u>0</u>	<u>422,151</u>
Total Fund balances, beginning of year	<u>422,151</u>	<u>0</u>	<u>422,151</u>
Fund balance, end of period	<u><u>470,856</u></u>	<u><u>(20,500)</u></u>	<u><u>491,356</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,493	8,469	24
Investment income	1,050	0	1,050
Miscellaneous	0	0	0
Total Revenues:	<u>9,543</u>	<u>8,469</u>	<u>1,074</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	2,998	4,120	1,122
FINANCIAL CONS./ADVISOR	0	0	0
GIS	19	59	40
AUDITORS SERVICES	35	36	1
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	85	83	(2)
Total Physical Environment	<u>3,137</u>	<u>9,298</u>	<u>6,161</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>3,137</u>	<u>9,298</u>	<u>6,161</u>
Excess (deficiency) of revenues over expenditures	<u>6,406</u>	<u>(829)</u>	<u>7,235</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,769)	(5,223)	2,454
Total Other financing sources (uses):	<u>(2,769)</u>	<u>(5,223)</u>	<u>2,454</u>
Net change in fund balance	3,637	(6,052)	9,689
Fund balances, beginning of year	<u>44,788</u>	<u>0</u>	<u>44,788</u>
Total Fund balances, beginning of year	<u>44,788</u>	<u>0</u>	<u>44,788</u>
Fund balance, end of period	<u>48,425</u>	<u>(6,052)</u>	<u>54,477</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,275,476	1,273,229	2,247
Intergovernmental revenues	0	0	0
Investment income	45,941	0	45,941
Miscellaneous	1,644	0	1,644
Total Revenues:	1,323,060	1,273,229	49,831
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,500	2,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	6,000	4,666
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
GIS	377	1,154	777
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,778	4,908	130
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	73,223	125,525	52,302
MOWING SERVICES	0	0	0
SECURITY SERVICES	318	500	182
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	9,716	18,758	9,043
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	286,677	548,646	261,969
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	4,281	60,000	55,719
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	1,367	4,000	2,633
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-TELEMETRY	6,666	30,000	23,334
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	133,661	0	(133,661)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,058	17,000	13,942
R & M PRESERVE STRUCTURES	0	2,500	2,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	155	6,000	5,845
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	25,043	49,599	24,556
Total Physical Environment	550,654	908,790	358,136
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,549	9,500	2,951
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Capital outlay	<u>6,549</u>	<u>9,500</u>	<u>2,951</u>
Total Expenditures:	<u>557,203</u>	<u>918,290</u>	<u>361,087</u>
Excess (deficiency) of revenues over expenditures	<u>765,858</u>	<u>354,939</u>	<u>410,919</u>
Other financing sources (uses):			
Transfers out	(206,074)	(319,489)	113,415
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(206,074)</u>	<u>(319,489)</u>	<u>113,415</u>
Net change in fund balance	559,784	35,450	524,334
Fund balances, beginning of year	<u>1,492,981</u>	<u>0</u>	<u>1,492,981</u>
Total Fund balances, beginning of year	<u>1,492,981</u>	<u>0</u>	<u>1,492,981</u>
Fund balance, end of period	<u>2,052,765</u>	<u>35,450</u>	<u>2,017,315</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	155,285	157,103	(1,818)
Intergovernmental revenues	0	0	0
Investment income	15,126	0	15,126
Miscellaneous	2,060	0	2,060
Total Revenues:	172,471	157,103	15,368
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	3,500	3,500
FINANCIAL CONS./ADVISOR	0	200	200
GIS	98	299	201
AUDITORS SERVICES	2,058	2,114	56
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	4,622	8,340	3,718
Other	1,553	2,805	1,252
Total Physical Environment	8,330	58,258	49,928
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	8,330	58,258	49,928
Excess (deficiency) of revenues over expenditures	164,141	98,845	65,296
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,929)	(58,245)	30,316
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(27,929)	(58,245)	30,316
Net change in fund balance	136,212	40,600	95,612
Fund balances, beginning of year	597,761	0	597,761
Total Fund balances, beginning of year	597,761	0	597,761
Fund balance, end of period	733,973	40,600	693,373

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	491,346	495,476	(4,130)
Intergovernmental revenues	0	0	0
Investment income	22,050	0	22,050
Total Investment income	22,050	0	22,050
Total Revenues:	513,396	495,476	17,920
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,743	5,500	(243)
WATER QUALITY	3,002	4,120	1,118
FINANCIAL CONS./ADVISOR	0	0	0
GIS	7,035	488	(6,547)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,346	1,382	36
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	462	6,906	6,444
CHEMICAL WEED CONTROL	5,182	8,883	3,701
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	28,753	147,073	118,320
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	18,342	190,000	171,658
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	30,000	30,000
R & M PRESERVE STRUCTURES	145	10,000	9,855
REPAIR & MAINT- STREET SWEEP	23,484	30,720	7,236
Other	4,914	4,908	(6)
Total Physical Environment	98,407	472,980	374,573
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Debt issuance costs	0	0	0
Total Expenditures:	98,407	472,980	374,573
Excess (deficiency) of revenues over expenditures	414,988	22,496	392,492
Other financing sources (uses):			
Transfers out	(68,810)	(113,848)	45,038
Total Other financing sources (uses):	(68,810)	(113,848)	45,038
Net change in fund balance	346,178	(91,352)	437,530

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2025 Through 5/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	741,605	0	741,605
Total Fund balances, beginning of year	741,605	0	741,605
Fund balance, end of period	1,087,783	(91,352)	1,179,135

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	78,227	79,796	(1,569)
Investment income	8,840	0	8,840
Miscellaneous	0	0	0
Total Revenues:	87,067	79,796	7,271
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,500	5,500
FINANCIAL CONS./ADVISOR	0	200	200
GIS	408	1,248	840
AUDITORS SERVICES	1,180	1,212	32
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	40,000	40,000
Other	782	2,042	1,260
Total Physical Environment	2,370	58,202	55,832
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	2,370	58,202	55,832
Excess (deficiency) of revenues over expenditures	84,697	21,594	63,103
Other financing sources (uses):			
Transfers out	(10,311)	(21,594)	11,283
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(10,311)	(21,594)	11,283
Net change in fund balance	74,386	0	74,386
Fund balances, beginning of year	354,103	0	354,103
Total Fund balances, beginning of year	354,103	0	354,103
Fund balance, end of period	428,489	0	428,489

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	61,182	61,770	(588)
Intergovernmental revenues	0	0	0
Investment income	11,773	0	11,773
Miscellaneous	(30)	0	(30)
Total Revenues:	72,925	61,770	11,155
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,998	4,120	1,122
FINANCIAL CONS./ADVISOR	0	0	0
GIS	488	727	239
AUDITORS SERVICES	264	271	7
MARSH MAINT-LITTORAL ZONE	0	0	0
SECURITY SERVICES	0	1,463	1,463
MOWING & LANDSCAPE MAINTENANCE	931	1,680	749
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	182	15,000	14,818
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	280	2,000	1,720
Other	1,802	2,576	774
Total Physical Environment	6,945	107,337	100,393
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	6,945	107,337	100,393
Excess (deficiency) of revenues over expenditures	65,980	(45,567)	111,547

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(19,840)	(33,985)	14,145
Capital contributions from landowners	0	0	0
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(19,840)</u>	<u>(33,985)</u>	<u>14,145</u>
Net change in fund balance	46,141	(79,552)	125,693
Fund balances, beginning of year	<u>510,560</u>	<u>0</u>	<u>510,560</u>
Total Fund balances, beginning of year	<u>510,560</u>	<u>0</u>	<u>510,560</u>
Fund balance, end of period	<u><u>556,701</u></u>	<u><u>(79,552)</u></u>	<u><u>636,253</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	103,545	103,712	(167)
Investment income	7,103	0	7,103
Miscellaneous	1,189	0	1,189
Total Revenues:	111,838	103,712	8,126
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	33	102	69
AUDITORS SERVICES	382	392	10
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	3,782	7,563	3,781
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,448	5,154	2,706
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	16,065	66,654	50,589
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	1,035	1,027	(8)
Total Physical Environment	23,746	110,392	86,646
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	23,746	110,392	86,646
Excess (deficiency) of revenues over expenditures	88,092	(6,680)	94,772
Other financing sources (uses):			
Transfers out	(19,545)	(34,820)	15,275
Total Other financing sources (uses):	(19,545)	(34,820)	15,275
Net change in fund balance	68,548	(41,500)	110,048
Fund balances, beginning of year	269,499	0	269,499
Total Fund balances, beginning of year	269,499	0	269,499
Fund balance, end of period	338,046	(41,500)	379,546

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	42,359	42,520	(161)
Investment income	4,679	0	4,679
Miscellaneous	0	0	0
Total Revenues:	<u>47,037</u>	<u>42,520</u>	<u>4,517</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,500	2,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
GIS	38	117	79
AUDITORS SERVICES	132	136	4
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
Other	424	420	(4)
Total Physical Environment	<u>594</u>	<u>13,673</u>	<u>13,079</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>594</u>	<u>13,673</u>	<u>13,079</u>
Excess (deficiency) of revenues over expenditures	<u>46,443</u>	<u>28,847</u>	<u>17,596</u>
Other financing sources (uses):			
Transfers out	(6,636)	(13,747)	7,111
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,636)</u>	<u>(13,747)</u>	<u>7,111</u>
Net change in fund balance	39,807	15,100	24,707
Fund balances, beginning of year	188,994	0	188,994
Total Fund balances, beginning of year	<u>188,994</u>	<u>0</u>	<u>188,994</u>
Fund balance, end of period	<u>228,801</u>	<u>15,100</u>	<u>213,701</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	77,906	78,653	(747)
Investment income	7,925	0	7,925
Miscellaneous	8,718	0	8,718
Total Revenues:	<u>94,550</u>	<u>78,653</u>	<u>15,897</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	800	800
GIS	1,146	3,506	2,360
AUDITORS SERVICES	1,732	1,779	47
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMTRY	3,485	5,000	1,515
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	5,787	6,228	441
Total Physical Environment	<u>12,149</u>	<u>55,813</u>	<u>43,664</u>
Capital outlay	0	0	0
Total Expenditures:	<u>12,149</u>	<u>55,813</u>	<u>43,664</u>
Excess (deficiency) of revenues over expenditures	<u>82,401</u>	<u>22,840</u>	<u>59,561</u>
Other financing sources (uses):			
Transfers out	(29,367)	(47,840)	18,473
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(29,367)</u>	<u>(47,840)</u>	<u>18,473</u>
Net change in fund balance	53,034	(25,000)	78,034
Fund balances, beginning of year	<u>320,307</u>	<u>0</u>	<u>320,307</u>
Total Fund balances, beginning of year	<u>320,307</u>	<u>0</u>	<u>320,307</u>
Fund balance, end of period	<u>373,341</u>	<u>(25,000)</u>	<u>398,341</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	3,171	0	3,171
Total Investment income	3,171	0	3,171
Total Revenues:	3,171	0	3,171
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	372	382	10
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	8,968	19,500	10,532
MOWING & LANDSCAPE MAINTENANCE	11,727	21,162	9,435
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,743	52,500	48,757
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	0	0
Other	17,056	25,377	8,321
Total Physical Environment	41,866	118,921	77,055
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	41,866	118,921	77,055
Excess (deficiency) of revenues over expenditures	(38,695)	(118,921)	80,226
Other financing sources (uses):			
Transfers out	(1,620)	(2,423)	803
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	23,869	47,868	(23,999)
Other	30,720	58,476	(27,756)
Total Capital contributions from landowners	54,589	106,344	(51,755)
Total Other financing sources (uses):	52,969	103,921	(50,952)
Net change in fund balance	14,274	(15,000)	29,274
Fund balances, beginning of year	150,010	0	150,010
Total Fund balances, beginning of year	150,010	0	150,010

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Common area fund
 From 10/1/2025 Through 5/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	164,284	(15,000)	179,284

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2025 Through 5/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	12,673	0	12,673
Miscellaneous	35,737	0	35,737
Total Revenues:	48,410	0	48,410
Expenditures:			
Physical Environment			
ENGINEERING FEES	206,649	0	(206,649)
LEGAL SERVICES	3,190	0	(3,190)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	45,055	0	(45,055)
Other	67,378	0	(67,378)
Total Physical Environment	322,272	0	(322,272)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	322,272	0	(322,272)
Excess (deficiency) of revenues over expenditures	(273,863)	0	(273,863)
Other financing sources (uses):			
Transfers in	215,936	0	215,936
Transfers out	(217,140)	0	(217,140)
Total Other financing sources (uses):	(1,205)	0	(1,205)
Net change in fund balance	(275,067)	0	(275,067)
Fund balances, beginning of year	728,407	0	728,407
Total Fund balances, beginning of year	728,407	0	728,407
Fund balance, end of period	453,340	0	453,340

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 1	Unit 2C	Unit 5A	Unit 5D
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	22,554	6,398	31,097	7,192
Miscellaneous	-	-	-	-
Total Revenues:	22,554	6,398	31,097	7,192
Expenditures:				
Capital outlay	3,222	6,371	1,160,319	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	19,900	-	-	7,117
Total Expenditures:	23,122	6,371	1,160,319	7,117
Excess (deficiency) of revenues over expenditures	(567)	27	(1,129,222)	74
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(751)	(5,993)	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	1,053,694	-	-	336,336
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	1,052,943	(5,993)	-	336,336
Net change in fund balance	1,052,376	(5,967)	(1,129,222)	336,411
Fund balances, beginning of year	-	300,360	1,578,150	-
Fund balance, end of period	1,052,376	294,394	448,928	336,411

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 7	Unit 15	Unit 16	Unit 18
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	23,901	10,235	4,657	12,263
Miscellaneous	-	-	-	-
Total Revenues:	23,901	10,235	4,657	12,263
Expenditures:				
Capital outlay	3,414	-	335	270,197
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	21,130	10,093	-	-
Total Expenditures:	24,544	10,093	335	270,197
Excess (deficiency) of revenues over expenditures	(644)	142	4,323	(257,934)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(795)	(3,705)	(83)	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	1,116,622	480,480	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	1,115,827	476,776	(83)	-
Net change in fund balance	1,115,183	476,918	4,240	(257,934)
Fund balances, beginning of year	-	-	213,717	666,308
Fund balance, end of period	1,115,183	476,918	217,957	408,374

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 21	Unit 24	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,444	4,554	480	55,869
Miscellaneous	-	-	-	-
Total Revenues:	4,444	4,554	480	55,869
Expenditures:				
Capital outlay	231,975	651	243	648,291
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	4,151	-	-
Total Expenditures:	231,975	4,802	243	648,291
Excess (deficiency) of revenues over expenditures	(227,532)	(248)	237	(592,422)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(152)	-	(10,063)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	212,867	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	-	212,716	-	(10,063)
Net change in fund balance	(227,532)	212,467	237	(602,485)
Fund balances, beginning of year	313,763	-	22,141	2,566,921
Fund balance, end of period	86,231	212,467	22,378	1,964,436

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 54
Revenues:	
Intergovernmental revenues	-
Investment income	1,199
Miscellaneous	330
Total Revenues:	1,529
Expenditures:	
Capital outlay	53,700
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	53,700
Excess (deficiency) of revenues over expenditures	(52,171)
Other financing sources (uses):	
Transfers in	-
Transfers out	(30,091)
Capital contributions from landowners	86,240
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	56,150
Net change in fund balance	3,979
Fund balances, beginning of year	330
Fund balance, end of period	3,979

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 9A
Revenues:				
Non-ad valorem assessments	333,568	4,772,429	398,244	2,684,730
Intergovernmental revenues	-	-	-	-
Investment income	4,393	134,883	5,083	46,604
Miscellaneous	-	-	-	-
Total Revenues:	337,962	4,907,312	403,327	2,731,334
Expenditures:				
Principal	-	-	-	-
Interest	26,368	1,505,750	20,963	80,215
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,336	47,729	3,983	26,849
Total Expenditures:	29,704	1,553,479	24,945	107,063
Excess (deficiency) of revenues over expenditures	308,258	3,353,833	378,382	2,624,271
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	308,258	3,353,833	378,382	2,624,271
Fund balances, beginning of year	41,340	4,229,742	39,692	790,154
Fund balance, end of period	349,597	7,583,574	418,074	3,414,424

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 9B	Unit 16	Unit 27B	Unit 43
Revenues:				
Non-ad valorem assessments	1,232,491	280,636	220,237	1,201,043
Intergovernmental revenues	-	-	-	-
Investment income	31,089	3,570	2,893	19,087
Miscellaneous	-	-	-	-
Total Revenues:	1,263,580	284,206	223,131	1,220,130
Expenditures:				
Principal	-	-	-	-
Interest	81,438	23,317	14,627	85,002
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,325	2,806	2,203	11,887
Total Expenditures:	93,763	26,123	16,829	96,889
Excess (deficiency) of revenues over expenditures	1,169,817	258,084	206,302	1,123,241
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	1,169,817	258,084	206,302	1,123,241
Fund balances, beginning of year	851,308	40,587	24,679	532,052
Fund balance, end of period	2,021,125	298,671	230,980	1,655,293

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 5/31/2026

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46	Unit 53
Revenues:				
Non-ad valorem assessments	553,635	259,771	752,440	3,290,742
Intergovernmental revenues	-	-	-	-
Investment income	10,151	4,769	24,684	142,281
Miscellaneous	-	-	-	-
Total Revenues:	563,785	264,540	777,124	3,433,023
Expenditures:				
Principal	-	-	-	-
Interest	36,186	31,494	164,469	1,112,634
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	5,536	2,598	7,526	32,909
Total Expenditures:	41,722	34,093	171,995	1,145,544
Excess (deficiency) of revenues over expenditures	522,063	230,447	605,130	2,287,479
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	522,063	230,447	605,130	2,287,479
Fund balances, beginning of year	202,007	87,008	800,946	5,186,388
Fund balance, end of period	724,070	317,455	1,406,076	7,473,867

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2025 Through 5/31/2026

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	19,070.39	0.00	19,070.39
Miscellaneous	181.65	0.00	181.65
Total Revenues:	19,252.04	0.00	19,252.04
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,758,131.26	2,800,734.00	1,042,602.74
ENGINEERING FEES	7,405.00	35,000.00	27,595.00
LEGAL SERVICES	62,225.22	110,000.00	47,774.78
IT Services	62,187.20	85,632.00	23,444.80
MOWING & LANDSCAPE MAINTENANCE	23,868.75	55,976.00	32,107.25
ELECTRICITY	10,764.54	30,744.00	19,979.46
INSURANCE-GENERAL	428,601.12	470,142.00	41,540.88
REPAIR & MAINT-BLDG	47,857.15	80,000.00	32,142.85
R & M - HVAC REPAIRS	12,972.00	50,000.00	37,028.00
PUBLIC INFORMATION	25,277.26	37,100.00	11,822.74
FUEL-VEHICLES	38,747.76	76,000.00	37,252.24
Other	986,274.45	1,704,525.00	718,250.55
Total Physical Environment	3,464,311.71	5,535,853.00	2,071,541.29
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	339,705.40	280,500.00	(59,205.40)
Total Capital outlay	339,705.40	280,500.00	(59,205.40)
Principal	19,615.66	19,616.00	0.34
Interest	356.88	603.00	246.12
Total Expenditures:	3,823,989.65	5,836,572.00	2,012,582.35
Excess (deficiency) of revenues over expenditures	(3,804,737.61)	(5,836,572.00)	2,031,834.39
 Other financing sources (uses):			
Transfers in	3,569,188.04	5,836,572.00	(2,267,383.96)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	39,627.50	0.00	39,627.50
Insurance proceeds	2,061.73	0.00	2,061.73
Total Other financing sources (uses):	3,610,877.27	5,836,572.00	(2,225,694.73)
Net change in fund balance	(193,860.34)	0.00	(193,860.34)
Fund balances, beginning of year	1,253,361.95	0.00	1,253,361.95
Total Fund balances, beginning of year	1,253,361.95	0.00	1,253,361.95
Fund balance, end of year	1,059,501.61	0.00	1,059,501.61

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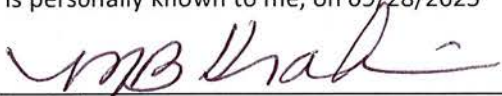
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

WPB Palm Beach Post 09/28/2025
WPB palmbeachpost.com 09/28/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/28/2025



Legal Clerk



Notary, State of WI County of Brown

9-3-29

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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2025 and Sept. 30, 2026. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/22/2025, 11/19/2025, 12/17/2025, 01/28/2026, 02/25/2026, 03/25/2026, 04/22/2026, 05/27/2026, 06/24/2026, 07/22/2026, 08/26/2026 and 09/23/2026.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/08/2025, 01/14/2026, 02/11/2026, 03/11/2026, 04/08/2026, 05/13/2026, 06/10/2026, 07/08/2026, 08/12/2026 and 09/09/2026.

The purpose of these meetings is to transact any and all business to come before the Board of Supervisors or members of a Committee, as the case may be.

If a person decides to appeal a decision of the Board of Supervisors with respect to any matter considered at the meeting herein referenced, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in these proceedings should contact Northern's offices by calling (561) 624-7830 at least 48 hours prior to the dates of the meetings.

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
Matthew J. Boykin, President
September 28, 2025 11644459