



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

PUBLIC HEARING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
August 28, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Proposed Unit No. 54 – Artistry Lakes
Consider Formation of Unit of Development No. 54
 - a) Receive Comments from the Public on Proposed Formation of Unit
 - b) Receive Comments from the Board on Proposed Formation of Unit
- 5) General
Proposed Fiscal Year 2024/2025 Annual Budget and Assessment Roll
 - a) Presentation of Assessment Rates
 - b) Receive Comments from the Public on Proposed 2024/2025 Annual Budget and Assessment Roll
 - c) Receive Comments from the Board on Proposed 2024/2025 Annual Budget and Assessment Roll
- 6) Receive and File
- 7) Adjourn



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EXECUTIVE SUMMARY

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

DATE: August 28, 2024

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

RE: Proposed Unit of Development No. 54 – Artistry Lakes
Consider Formation of Unit

Background

Kolter Homes is under contract to purchase four contiguous parcels of property located next to SR 80 (Southern Boulevard), and just east of the Arden Community. Representatives of Kolter Homes met with Northern Staff on January 24, 2024, to discuss the potential development of a new Unit of Development and Plan of Improvements for their project. They intend to develop the property into a single family/multi-family development that will include workforce housing. The development consists of 446 acres with 480 single-family units and 54 townhome units, as well as commercial and recreational uses.

The District Engineer has reviewed the legal description and confirms that the property is within Northern's jurisdictional boundaries. A Petition to Form a Unit of Development was approved by Northern's Board at their Board Meeting held on July 24, 2024.



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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
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Brian J. LaMotte

DATE: August 28, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Proposed Fiscal Year 2024/2025 Annual Budget and Assessment Roll

Background

Pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised for this meeting for the purpose of receiving public comment on Northern's proposed 2024/2025 Budget, together with the adoption of Northern's 2024/2025 Budget and Non-Ad Valorem Assessment Roll.

The assessment rates for the Fiscal Year (FY) 2024/2025 Budget are attached. The single most important action the Board of Supervisors take each year is the timely approval of Northern's Budget and Non-Ad Valorem Assessment Roll. This concludes six months of preparation and will fund the FY 2024/2025 maintenance activities and provide for the payment of principal and interest to Northern's bondholders.

The final rates are unchanged from the assessment rates approved with the TRIM resolution with the exception of debt rates associated with Unit of Development No. 2C which were decreased to reflect savings achieved earlier this month with the refunding of the 2C Series 2014 Bonds. This refunding resulted in Net Present Value (NPV) savings approximating 7.5%, and resulted in cash flow savings approximating \$600,000 each year through the final maturity of the bonds. Final rates for all Unit 2C land use classifications were decreased from TRIM rates ranging from 6.78% to 9.15%.

The assessment rates will be incorporated into the final tax roll submitted to Palm Beach County no later than September 15, 2024.

Resolution No. 2024-05 will be presented in the Regular Meeting that will officially adopt the 2024/2025 Budget and Non-Ad Valorem Assessment Roll as well as appoint representatives to certify the Roll to the Palm Beach County Tax Collector.

Fiscal Impact

The total recommended FY 2024/2025 Budget is \$44,986,590 and is a 6.1% or approximately \$2.6 million increase from the FY 2023/2024 Budget.

Recommendation

This item is presented for public and Board Member comments and the Resolution will be considered at the Regular Meeting scheduled directly following the Public Hearing.

Budgeted Fiscal Year 2024-2025 Assessment Rates

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 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	-	70.79	70.79	-	64.68	64.68	-	6.11	6.11	9%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	46.95	46.95	-	42.94	42.94	-	4.01	4.01	9%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	46.95	46.95	-	42.94	42.94	-	4.01	4.01	9%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	3,012.0000	Nearest Whole Acre
2 and 2A	MFR	IH	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	29.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93B	18,216.28	1,681.68	19,897.96	20,081.33	1,467.85	21,549.18	(1,865.05)	213.83	(1,651.22)	-8%	29.4868	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	9,671.70	892.90	10,564.60	10,790.49	788.69	11,579.18	(1,118.79)	104.21	(1,014.58)	-9%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	12,305.15	1,136.02	13,441.17	13,728.57	1,003.44	14,732.01	(1,423.42)	132.58	(1,290.84)	-9%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	14,227.42	1,313.49	15,540.91	15,873.21	1,160.19	17,033.40	(1,645.79)	153.30	(1,492.49)	-9%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	114A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	114B	35,973.06	3,321.07	39,294.13	40,134.31	2,933.46	43,067.77	(4,161.25)	387.61	(3,773.64)	-9%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	10,220.12	943.53	11,163.65	11,402.35	833.41	12,235.76	(1,182.23)	110.12	(1,072.11)	-9%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	10,025.68	1,133.82	11,159.50	11,185.41	1,001.49	12,186.90	(1,159.73)	132.33	(1,027.40)	-8%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,296.04	304.29	3,600.33	3,677.32	268.78	3,946.10	(381.28)	35.51	(345.77)	-9%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	396.23	109.31	505.54	435.45	97.04	532.49	(39.22)	12.27	(26.95)	-5%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	16,930.71	1,563.06	18,493.77	18,889.20	1,380.63	20,269.83	(1,958.49)	182.43	(1,776.06)	-9%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,126.89	176.77	1,303.66	1,250.63	156.62	1,407.25	(123.74)	20.15	(103.59)	-7%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	8,471.91	782.13	9,254.04	9,451.91	690.85	10,142.76	(980.00)	91.28	(888.72)	-9%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,030.63	167.88	1,198.51	1,143.24	148.77	1,292.01	(112.61)	19.11	(93.50)	-7%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	8,471.91	782.13	9,254.04	9,451.91	690.85	10,142.76	(980.00)	91.28	(888.72)	-9%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,029.80	167.81	1,197.61	1,142.32	148.71	1,291.03	(112.52)	19.10	(93.42)	-7%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	8,471.91	782.13	9,254.04	9,451.91	690.85	10,142.76	(980.00)	91.28	(888.72)	-9%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	672.09	140.27	812.36	743.23	124.38	867.61	(71.14)	15.89	(55.25)	-6%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	16,930.71	1,563.06	18,493.77	18,889.20	1,380.63	20,269.83	(1,958.49)	182.43	(1,776.06)	-9%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,162.85	180.09	1,342.94	1,290.75	159.55	1,450.30	(127.90)	20.54	(107.36)	-7%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	8,471.91	782.13	9,254.04	9,451.91	690.85	10,142.76	(980.00)	91.28	(888.72)	-9%	76.6618	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	167.05	167.05	-	141.17	141.17	-	25.88	25.88	18%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	495.33	555.74	1,051.07	506.91	490.76	997.67	(11.58)	64.98	53.40	5%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	468.80	534.93	1,003.73	479.76	472.03	951.79	(10.96)	62.90	51.94	5%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	445.69	516.80	962.49	456.12	455.73	911.85	(10.43)	61.07	50.64	6%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	498.62	558.33	1,056.95	510.28	493.08	1,003.36	(11.66)	65.25	53.59	5%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	446.57	517.48	964.05	457.01	456.35	913.36	(10.44)	61.13	50.69	6%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	483.53	546.49	1,030.02	494.84	482.43	977.27	(11.31)	64.06	52.75	5%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	177.91	306.66	484.57	182.07	266.74	448.81	(4.16)	39.92	35.76	8%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	536.04	587.69	1,123.73	548.58	519.49	1,068.07	(12.54)	68.20	55.66	5%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	557.63	604.64	1,162.27	570.67	534.73	1,105.40	(13.04)	69.91	56.87	5%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	314.68	413.98	728.66	322.03	363.26	685.29	(7.35)	50.72	43.37	6%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,499.25	2,913.00	6,412.25	3,581.09	2,610.85	6,191.94	(81.84)	302.15	220.31	4%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	70.71	70.71	-	71.39	71.39	-	(0.68)	(0.68)	-1%	8,559.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	66.15	66.15	-	74.62	74.62	-	(8.47)	(8.47)	-11%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	66.15	66.15	-	74.62	74.62	-	(8.47)	(8.47)	-11%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	619.08	619.08	-	528.35	528.35	-	90.73	90.73	17%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	3,621.57	3,621.57	-	2,992.15	2,992.15	-	629.42	629.42	21%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	278.06	278.06	-	248.51	248.51	-	29.55	29.55	12%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	562.86	562.86	-	482.22	482.22	-	80.64	80.64	17%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	574.07	574.07	-	491.41	491.41	-	82.66	82.66	17%	70.0000	Nearest Whole Acre

1.14

Budgeted Fiscal Year 2024-2025 Assessment Rates

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 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	Links at Emerald Dunes	65	-	354.43	354.43	-	311.18	311.18	-	43.25	43.25	14%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	317.35	317.35	-	280.75	280.75	-	36.60	36.60	13%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	76	-	1,251.29	1,251.29	-	1,047.13	1,047.13	-	204.16	204.16	19%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	326.23	229.94	556.17	335.11	201.54	536.65	(8.88)	28.40	19.52	4%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	02	2,372.17	1,257.14	3,629.31	2,436.72	997.48	3,434.20	(64.55)	259.66	195.11	6%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	92.25	112.47	204.72	94.76	110.51	205.27	(2.51)	1.96	(0.55)	0%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	116.62	116.62	-	113.22	113.22	-	3.40	3.40	3%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	214.57	214.57	-	174.20	174.20	-	40.37	40.37	23%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	76.54	76.54	-	81.59	81.59	-	(5.05)	(5.05)	-6%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	288.95	288.95	-	224.10	224.10	-	64.85	64.85	29%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	49.42	49.42	-	46.85	46.85	-	2.57	2.57	5%	2,797.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	85.12	85.12	-	78.40	78.40	-	6.72	6.72	9%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	85.12	85.12	-	78.40	78.40	-	6.72	6.72	9%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,436.50	1,595.45	4,031.95	2,511.89	1,335.54	3,847.43	(75.39)	259.91	184.52	5%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	743.11	502.74	1,245.85	761.47	431.95	1,193.42	(18.36)	70.79	52.43	4%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	7,707.41	5,142.83	12,850.24	7,975.97	4,249.60	12,225.57	(268.56)	893.23	624.67	5%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	645.48	645.48	-	556.73	556.73	-	88.75	88.75	16%	3,976.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	645.48	645.48	-	556.73	556.73	-	88.75	88.75	16%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	42.55	42.55	-	39.30	39.30	-	3.25	3.25	8%	738.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	499.04	499.04	-	364.46	364.46	-	134.58	134.58	37%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	739.96	739.96	-	536.06	536.06	-	203.90	203.90	38%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	271.34	271.34	-	253.76	253.76	-	17.58	17.58	7%	127.0000	Nearest Whole Acre
14	A	JN	-	954.83	954.83	-	893.88	893.88	-	60.95	60.95	7%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	528.62	528.62	-	494.88	494.88	-	33.74	33.74	7%	28.0000	Nearest Whole Acre
14	B	KS	-	954.83	954.83	-	893.88	893.88	-	60.95	60.95	7%	700.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	242.11	242.11	-	231.33	231.33	-	10.78	10.78	5%	4,307.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	301.58	1,798.88	2,100.46	588.52	1,505.85	2,094.37	(286.94)	293.03	6.09	0%	909.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	3,773.95	3,773.95	-	3,459.40	3,459.40	-	314.55	314.55	9%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	8,454.94	8,454.94	-	7,750.23	7,750.23	-	704.71	704.71	9%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	909.01	909.01	-	833.24	833.24	-	75.77	75.77	9%	437.0000	Nearest Whole Acre
18	PSO	J5	-	2,490.32	2,490.32	-	2,282.76	2,282.76	-	207.56	207.56	9%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	987.62	987.62	-	905.30	905.30	-	82.32	82.32	9%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,819.50	1,819.50	-	1,665.47	1,665.47	-	154.03	154.03	9%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	11,957.98	11,957.98	-	10,956.26	10,956.26	-	1,001.72	1,001.72	9%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,997.32	3,997.32	-	3,662.57	3,662.57	-	334.75	334.75	9%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	2,014.13	2,014.13	-	1,845.60	1,845.60	-	168.53	168.53	9%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	2,093.27	2,093.27	-	1,918.85	1,918.85	-	174.42	174.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,994.25	5,994.25	-	5,492.25	5,492.25	-	502.00	502.00	9%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	6,024.96	6,024.96	-	5,520.68	5,520.68	-	504.28	504.28	9%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	2,038.24	2,038.24	-	1,867.91	1,867.91	-	170.33	170.33	9%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	2,015.49	2,015.49	-	1,846.86	1,846.86	-	168.63	168.63	9%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	2,014.42	2,014.42	-	1,845.87	1,845.87	-	168.55	168.55	9%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	2,028.85	2,028.85	-	1,859.23	1,859.23	-	169.62	169.62	9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,378.04	1,378.04	-	1,263.06	1,263.06	-	114.98	114.98	9%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	4,058.40	4,058.40	-	3,719.10	3,719.10	-	339.30	339.30	9%	1.0000	Per Parcel
19 and 19A	52434206000001100	27	-	10,202.11	10,202.11	-	9,349.68	9,349.68	-	852.43	852.43	9%	1.0000	Per Parcel
19 and 19A	52434206000003040	28	-	10,029.48	10,029.48	-	9,189.91	9,189.91	-	839.57	839.57	9%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	12,372.82	12,372.82	-	11,340.21	11,340.21	-	1,032.61	1,032.61	9%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	6,083.28	6,083.28	-	5,574.66	5,574.66	-	508.62	508.62	9%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	6,089.87	6,089.87	-	5,580.75	5,580.75	-	509.12	509.12	9%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	47,711.45	47,711.45	-	43,732.05	43,732.05	-	3,979.40	3,979.40	9%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	12,480.03	12,480.03	-	11,439.42	11,439.42	-	1,040.61	1,040.61	9%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,979.64	3,979.64	-	3,646.21	3,646.21	-	333.43	333.43	9%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	2,039.24	2,039.24	-	1,868.85	1,868.85	-	170.39	170.39	9%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	6,047.69	6,047.69	-	5,541.71	5,541.71	-	505.98	505.98	9%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,975.57	3,975.57	-	3,642.44	3,642.44	-	333.13	333.13	9%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	18,996.46	18,996.46	-	17,414.96	17,414.96	-	1,581.50	1,581.50	9%	1.0000	Per Parcel

1.15

Budgeted Fiscal Year 2024-2025 Assessment Rates

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 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	52434206120010040	135	-	4,112.91	4,112.91	-	3,769.55	3,769.55	-	343.36	343.36	9%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	16,909.68	16,909.68	-	15,502.12	15,502.12	-	1,407.56	1,407.56	9%	1.0000	Per Parcel
19 and 19A	52434206120030000	43	-	2,112.42	2,112.42	-	1,936.57	1,936.57	-	175.85	175.85	9%	1.0000	Per Parcel
19 and 19A	52434206300010000	44	n/a	n/a	n/a	-	82,240.34	82,240.34	n/a	n/a	n/a	n/a	n/a	Per Parcel
19 and 19A	52434206300130000	142	-	1,977.28	1,977.28	-	1,811.50	1,811.50	-	165.78	165.78	9%	1.0000	Per Parcel
19 and 19A	52434206300180000	143	-	3,918.44	3,918.44	-	3,589.56	3,589.56	-	328.88	328.88	9%	1.0000	Per Parcel
19 and 19A	52434206300010010	144	-	87,842.02	87,842.02	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	52434206300010020	145	-	1,936.71	1,936.71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	666.69	666.69	-	610.86	610.86	-	55.83	55.83	9%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	236.99	236.99	-	217.06	217.06	-	19.93	19.93	9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	115.32	115.32	-	105.64	105.64	-	9.68	9.68	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	-	116.40	116.40	-	106.64	106.64	-	9.76	9.76	9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	117.33	117.33	-	107.50	107.50	-	9.83	9.83	9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	118.56	118.56	-	108.64	108.64	-	9.92	9.92	9%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	-	119.33	119.33	-	109.35	109.35	-	9.98	9.98	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	120.65	120.65	-	110.57	110.57	-	10.08	10.08	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	121.86	121.86	-	111.69	111.69	-	10.17	10.17	9%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	122.45	122.45	-	112.24	112.24	-	10.21	10.21	9%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	126.23	126.23	-	115.74	115.74	-	10.49	10.49	9%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	127.36	127.36	-	116.78	116.78	-	10.58	10.58	9%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,327.81	1,327.81	-	1,216.72	1,216.72	-	111.09	111.09	9%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	597.36	597.36	-	547.38	547.38	-	49.98	49.98	9%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,609.11	1,609.11	-	1,474.47	1,474.47	-	134.64	134.64	9%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,203.10	1,203.10	-	1,102.44	1,102.44	-	100.66	100.66	9%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,637.15	1,637.15	-	1,500.17	1,500.17	-	136.98	136.98	9%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,336.83	2,336.83	-	2,141.31	2,141.31	-	195.52	195.52	9%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,564.68	1,564.68	-	1,433.77	1,433.77	-	130.91	130.91	9%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	899.96	899.96	-	824.66	824.66	-	75.30	75.30	9%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	133.64	133.64	-	122.46	122.46	-	11.18	11.18	9%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	779.60	779.60	-	714.36	714.36	-	65.24	65.24	9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	59.85	59.85	-	54.84	54.84	-	5.01	5.01	9%	166.0000	Per Parcel
20	A	JS	-	561.67	561.67	-	1,080.96	1,080.96	-	(519.29)	(519.29)	-48%	96.0000	Nearest Whole Acre
20	B	JT	-	421.26	421.26	-	810.72	810.72	-	(389.46)	(389.46)	-48%	23.0000	Nearest Whole Acre
20	C	JU	-	280.84	280.84	-	540.48	540.48	-	(259.64)	(259.64)	-48%	154.0000	Nearest Whole Acre
20	D	JV	-	140.42	140.42	-	270.24	270.24	-	(129.82)	(129.82)	-48%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	3,012.44	3,012.44	-	2,752.58	2,752.58	-	259.86	259.86	9%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	517.31	517.31	-	472.58	472.58	-	44.73	44.73	9%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	872.77	872.77	-	797.27	797.27	-	75.50	75.50	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	315.33	316.56	631.89	291.83	304.83	596.66	23.50	11.73	35.23	6%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	341.37	256.39	597.76	315.93	246.90	562.83	25.44	9.49	34.93	6%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	534.09	401.14	935.23	494.29	386.28	880.57	39.80	14.86	54.66	6%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	667.61	501.42	1,169.03	617.86	482.85	1,100.71	49.75	18.57	68.32	6%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	801.16	601.73	1,402.89	741.46	579.44	1,320.90	59.70	22.29	81.99	6%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,219.31	1,418.34	2,637.65	1,128.45	1,365.80	2,494.25	90.86	52.54	143.40	6%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	784.58	784.58	-	718.92	718.92	-	65.66	65.66	9%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	4,778.66	4,778.66	-	3,403.82	3,403.82	-	1,374.84	1,374.84	40%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	456.49	456.49	-	325.16	325.16	-	131.33	131.33	40%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	697.41	697.41	-	496.76	496.76	-	200.65	200.65	40%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	432.45	432.45	-	400.89	400.89	-	31.56	31.56	8%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	616.23	616.23	-	573.30	573.30	-	42.93	42.93	7%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	361.71	361.71	-	335.12	335.12	-	26.59	26.59	8%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	1,192.11	1,192.11	-	1,090.79	1,090.79	-	101.32	101.32	9%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,642.54	2,642.54	-	2,417.95	2,417.95	-	224.59	224.59	9%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	864.35	864.35	-	790.42	790.42	-	73.93	73.93	9%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	214.81	214.81	-	201.05	201.05	-	13.76	13.76	7%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	214.81	214.81	-	201.05	201.05	-	13.76	13.76	7%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,690.48	2,541.80	5,232.28	2,707.66	2,084.80	4,792.46	(17.18)	457.00	439.82	9%	83.4207	Actual Acreage

1.16

Budgeted Fiscal Year 2024-2025 Assessment Rates

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 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	MULTI FAM	LR	1,625.19	3,940.60	5,565.79	1,635.56	3,232.09	4,867.65	(10.37)	708.51	698.14	14%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,019.44	1,956.64	3,976.08	2,032.33	1,604.85	3,637.18	(12.89)	351.79	338.90	9%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,019.72	988.00	2,007.72	1,026.23	810.36	1,836.59	(6.51)	177.64	171.13	9%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,751.67	6,146.69	10,898.36	4,782.00	5,041.54	9,823.54	(30.33)	1,105.15	1,074.82	11%	14.8688	Actual Acreage
43	CONDO	47	345.83	335.08	680.91	348.04	274.83	622.87	(2.21)	60.25	58.04	9%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,419.28	385.77	1,805.05	1,430.91	301.53	1,732.44	(11.63)	84.24	72.61	4%	122.0000	Nearest Whole Acre
44	RES COTTAGES	I7	1,874.30	509.45	2,383.75	1,889.66	398.20	2,287.86	(15.36)	111.25	95.89	4%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,149.84	1,671.58	7,821.42	6,200.23	1,306.54	7,506.77	(50.39)	365.04	314.65	4%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	77	9,224.76	2,507.37	11,732.13	9,300.35	1,959.81	11,260.16	(75.59)	547.56	471.97	4%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,299.68	3,343.16	15,642.84	12,400.46	2,613.08	15,013.54	(100.78)	730.08	629.30	4%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	837.78	1,511.76	2,349.54	860.40	1,449.95	2,310.35	(22.62)	61.81	39.19	2%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	650.73	19.89	670.62	654.10	21.13	675.23	(3.37)	(1.24)	(4.61)	-1%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,093.91	68.32	1,162.23	1,099.57	72.56	1,172.13	(5.66)	(4.24)	(9.90)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,073.94	67.07	1,141.01	1,079.50	71.23	1,150.73	(5.56)	(4.16)	(9.72)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	132.08	132.08	-	121.14	121.14	-	10.94	10.94	9%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	2,634.98	2,634.98	-	2,418.61	2,418.61	-	216.37	216.37	9%	30.8638	Actual Acreage
49	Parcels West of Congress	78	-	488.67	488.67	-	448.55	448.55	-	40.12	40.12	9%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	655.00	655.00	-	650.97	650.97	-	4.03	4.03	1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	391.56	391.56	-	389.15	389.15	-	2.41	2.41	1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,069.70	24.51	1,094.21	1,065.36	34.28	1,099.64	4.34	(9.77)	(5.43)	0%	576.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,427.62	32.72	1,460.34	1,421.83	45.76	1,467.59	5.79	(13.04)	(7.25)	0%	1,116.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,520.25	34.84	1,555.09	1,514.09	48.73	1,562.82	6.16	(13.89)	(7.73)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	133	n/a	n/a	n/a	4,072.75	131.07	4,203.82	n/a	n/a	n/a	n/a	-	Actual Acreage

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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 Govt 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:

08/04/2024, 08/11/2024

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 08/11/2024

Russell Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

My commission expires

Publication Cost:	\$1238.00	
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KATHLEEN ALLEN
Notary Public
State of Wisconsin

NOTICE OF PUBLIC HEARING BY NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT ON ITS FORMATION OF UNIT OF
DEVELOPMENT NO. 54
TO ALL OWNERS OF LANDS WITHIN NORTHERN PALM BEACH
COUNTY IMPROVEMENT DISTRICT:

YOU ARE HEREBY NOTIFIED that the following described real property (the "Property") is located within the jurisdictional boundaries of Northern Palm Beach County Improvement District:

(See Attached Exhibit "A")

and has been designated as "Northern Palm Beach County Improvement District, Unit of Development No. 54" by the Board of Supervisors of Northern Palm Beach County Improvement District pursuant to the provisions of Chapter 2000-467, Laws of Florida, as amended, for the declared purpose of authorizing Northern's involvement in the provision of public works and services on behalf of said Unit of Development in accordance with Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes, (together the "Act").

You are required to show cause in writing before the Board of Supervisors of Northern Palm Beach County Improvement District at 8:00 A.M. on Wednesday, August 28, 2024, 359 Hiatt Drive, Palm Beach Gardens, Florida, 33418, why such designation by Northern of these lands as "Northern Palm Beach County Improvement District, Unit of Development No. 54" should not be approved and given effect, why Northern's involvement in the provision of public works and services on behalf of said Unit of Development should not be adopted and given effect by the Board, and why the proceedings and powers authorized by the Act should not be taken and exercised by Northern.

If a person decides to appeal any decision made by Northern's Board of Supervisors with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this hearing because of a disability or physical impairment, should contact Northern's Executive Director at 561-624-7830 at least five (5) calendar days prior to the hearing.

DATED this 24th day of July 2024.

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

PUBLISH: The Palm Beach Post;
August 4, 2024
August 11, 2024

Exhibit "A"

DESCRIPTION:
PALM BEACH COUNTY IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 54

A PARCEL OF LAND LYING IN SECTION 22, 27 AND 34, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 27, THENCE SOUTH 89° 08' 03" EAST ALONG THE NORTH LINE OF SAID SECTION 27 A DISTANCE OF 780.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL; THENCE NORTH 00° 33' 09" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 22 A DISTANCE OF 360.01 FEET TO A POINT ON THE SOUTH LINE OF DEER RUN, PLAT BOOK 35, PAGE 34, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; THENCE SOUTH 89° 08' 03" EAST, ALONG A LINE 360.00 FEET NORTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 27 AND ALONG THE SOUTH LINE OF SAID DEER RUN, A DISTANCE OF 2158.03 FEET; THENCE SOUTH 1° 02' 42" WEST, ALONG A LINE 2934.91 EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 9031.74 FEET; THENCE NORTH 88° 24' 56" WEST, ALONG THE NORTH RIGHT OF WAY LINE OF SOUTHERN BOULEVARD (STATE ROAD 80) PER DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 93120-2525 DATED MAY 1984, A DISTANCE OF 2154.92 FEET TO A POINT ON THE EAST LINE OF ARDEN P.U.D. PLAT 1, PLAT BOOK 122, PAGE 32, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHEAST CORNER OF SAID ARDEN P.U.D. PLAT 1; THENCE NORTH 1° 02' 36" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 34 AND ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 3362.46 FEET; THENCE NORTH 1° 02' 42" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 AND CONTINUING ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 5282.25 FEET TO THE POINT OF BEGINNING. SAID PARCEL BEING 19,433,993 SQUARE FEET OR 446.143 ACRES MORE OR LESS, LYING IN PALM BEACH COUNTY, FLORIDA.

August 4, 11 2024
LSAR0134827

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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 Govt 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:

08/11/2024

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 08/11/2024

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Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

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NOTICE OF PUBLIC HEARING ON THE NORTHERN PALM BEACH
COUNTY IMPROVEMENT DISTRICT 2024/2025 BUDGET AND NON-AD
VALOREM ASSESSMENT ROLL

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT will hold a Public Hearing on August 28, 2024 at 8:00 A.M. at its Administrative Offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418-7106, for the purpose of receiving public comment on its 2024/2025 budget and the 2024/2025 non-ad valorem assessment roll for its Units of Development, to be followed by adoption of its 2024/2025 budget and 2024/2025 non-ad valorem assessment roll, together with consideration of such other lawful matters as may come before its Board of Supervisors.

The owners of real property that will be assessed non-ad valorem assessments by Northern have the right to appear and be heard at the Public Hearing. Please be advised that if an affected property owner decides to appeal any decision made with respect to any matter considered at the Public Hearing, the property owner will need to ensure, at the property owner's own expense, that a verbatim record of the proceedings is made and that the record includes the testimony and evidence upon which the property owner's appeal is based.

Following adoption, Northern will certify its 2024/2025 non-ad valorem assessment roll to the Palm Beach County Tax Collector which will thereafter collect the assessments pursuant to the laws of the State of Florida.

In order to assist you in answering any questions you may have regarding the information contained in this notice, please contact Northern by either writing to the address shown above or by calling (561) 624-7830.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the Public Hearing because of a disability or physical impairment, should contact Northern's Executive Director at the above number at least two (2) days prior to the Public Hearing.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

359 Hiatt Drive

Palm Beach Gardens, Florida 33418-7106

Publish: August 11, 2024

August 11 2024

LSAR0135564



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
August 28, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) June 26, 2024 Regular Meeting
 - b) July 24, 2024 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. 5 – Henry Rolf
Consider Change Order to Johnson-Davis (CO No. 4)
 - b) Unit No. 9B – Abacoa II
Consider Encumbrance Modification to WGI, Inc.
 - c) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Acceptance of Water Management Easement
 - ii) Consider Acceptance of Bill of Sale
 - d) Unit No. 43 – Mirasol
Consider Change Order to CJ Contracting, LLC (CO No. 3)
 - e) General
 - i) Consider Vehicle Purchase Authorization
 - ii) Consider Board Meeting Schedule – Fiscal Year 2024/2025
 - f) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
 - i) Results of Refunding Bond Sale
 - ii) Consider Sole Source Designation Resolution for Poinciana Development Group, Inc. and ShadeFLA, Inc. (2024-04)
Ask for Public Comment

- b) Unit No. 18 – Ibis Golf & Country Club
Consider Bill of Sale and Request for Reimbursement
Ask for Public Comment
- c) Unit No. 38 – Harbour Isles
Consider Purchase Order to Shenandoah Construction
Ask for Public Comment
- d) Unit No. 53 – Arden
Consider Acceptance of Letter of Commitment and Indemnification and Hold Harmless Agreement
Ask for Public Comment
- e) Proposed Unit No. 54 – Artistry Lakes
Consider Resolution Approving and Confirming Creation of Unit of Development No. 54
(2024-05)
Ask for Public Comment
- f) General
 - i) Consider Resolution Approving & Adopting the 2024/2025 Annual Budget & Assessment
Roll (2024-06)
Ask for Public Comment
 - ii) Consider Amended and Restated Goals, Objectives & Standards
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meeting:

September 25, 2024 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 06/26/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:00 a.m. on June 26, 2024, 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, Gregory Block and Brian J. LaMotte; 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 Engineer Kim Leser; 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; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Biologist Sam Payson; Environmental Manager Lucas Schaffer; Natalie Sidor of Public Resources Advisory Group; Rick Harb of Nabors, Giblin & Nickerson, P.A.; Nate Eckloff of Piper Sandler; David Calle of Kimley Horn; Alys N. Daniels of Gary, Dytrych & Ryan, P.A.; Mike Smolak and Ryan Mezzell of Schickedanz; and Greg Fagan of Fagan Engineering; Ray and Jennifer Spear of The Grassroots Corporation; Salvador Medina and Conrad Oberweger of Aquatic Vegetation Control; Jim Kraus and Leonard Hanser of PGA National (Unit 11); and Rita Feinman and Barry Weiss of BallenIsles Country Club (Unit 31).

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 no additions or deletions to the Agenda were necessary.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving the Minutes of the May 22, 2024 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 to which there was no response.

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

- a) Unit No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Water Management Easement
- b) Unit 31 – BallenIsles Country Club
Consider Purchase Order to Top Dog Industries, LLC
- c) Unit No. 43 – Mirasol
Consider Change Order to CJ Contracting, LLC (CO No. 2)
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 2C – ALTON

i) Consider Award of Contract to J.W. Cheatham, LLC

Ms. Leser explained that this item is for consideration of an Award of Contract to J.W. Cheatham and issuance of Purchase Order No. 24-755 for the final pavement project of the Parcel D Neighborhood roadways. She stated that this project was publicly bid in May and it included private improvement associated with the alleyways. She reported that three bids were received on June 12, 2024, opened publicly at Northern's office and verified using a spreadsheet. The apparent low bidder is J.W. Cheatham, LLC in the amount of \$463,074.15, with \$253,355.47 allotted for the public improvements and \$209,718.68 for the private improvements.

Ms. Leser stated that the lowest bid received was higher than the engineer's estimate, but based on a review of the qualifications presented in the bid package, Staff recommends award of the contract to J.W. Cheatham, LLC. She stated that Funding Agreement No. 22 and Funding Agreement No. 23 apply to the project's public and private improvements respectively, and Staff has received letters of authorization to use contingency funds for any overages.

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. Cohn and unanimously passed approving Award of Contract for Construction and Purchase Order No. 24-755 to J.W. Cheatham LLC.

ii) Consider Refunding Award Resolution (2024-01)

Ms. Roundtree stated that bonds were issued for Unit 2C in 2014, and it was time to review them and see if better rates were available. Staff has been working with Natalie Sidor of PRAG, Northern's Financial Advisor, and the underwriters and it appears that refunding the 2014 bonds could achieve some substantial savings. She explained that there is a potential net present value savings of over 6%, noting that

Northern's refunding threshold is anything over 3%. She explained that after the Board Meeting, Northern Staff and consultants have a meeting with Standard & Poor's to pursue a bond rating.

Ms. Roundtree then introduced Rick Harb of Nabors, Giblin & Nickerson, PA, Northern's Bond and Disclosure counsel, to present the Award Resolution for Board consideration.

Mr. Harb addressed the Board by introducing himself and stating that he is presenting Resolution No. 2024-01, which is a supplemental Resolution to Resolution No. 2014-04. He stated that the Resolution was based on forms previously adopted in connection with bonds issued by Northern in the past and it has been reviewed and approved by Mr. Edwards. Mr. Harb reviewed the Award Resolution's general provisions and authorizations. He concluded his review by asking the Board if they have any questions.

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. Cohn and unanimously passed adopting Award Resolution No. 2024-01.

**b) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Motion to Remove from Table and Consider Renewal of Annual Service Contract and
Change Order Nos. 4 and 5 – Aquatic Vegetation Control, Inc. - Aquatic Weed Control
and Marsh Maintenance**

Mr. Beatty stated that a motion is required to remove this item from the table for reconsideration.

Mr. Boykin called for any comments from the public.

Jim Kraus approached the Board and reintroduced himself as a member of the of PGA National Board of Governors and Chairperson of its Lakes Committee. He stated that he thought that this item was referred back to Staff to come up with changes to the original contract, but the item is the same as previously submitted, noting that the only explanation for the increase is for the addition of a five-man crew. He stated the contract was first awarded in 2017, and calculated that, if this proposed increase is allowed, it will result in a 106% increase in the contract amount since 2017. He stated that it was expected that the addendum would be amended to state what the additional crew would do, but nothing has changed. He reported that

the contract currently states the contractor will meet 95% control over invasive species. Mr. Kraus stated his belief that residents could agree with the increase if there was some metric to determine if the additional crew will make a material impact to the lakes.

Mr. Boykin asked what Staff has done since the last meeting, and Mr. Beatty advised that Staff has met with AVC and stated that representatives from AVC are in attendance with some photos depicting some of the areas in question within PGA National to explain the rationale behind the need for extra crew.

At this time, it was noted that the vote to remove this item from the table for consideration must be concluded.

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving removing this item from the table for Board reconsideration.

Mr. Beatty explained that this item is to consider renewal of AVC's annual contract, approval of a 3% Change Order to the base contract and a \$293,000 Change Order for an additional five-man crew. He further stated that the additional \$293,000 may not all be needed, but Staff will need to budget for it in case it is needed for algae removal or other projects.

Lucas Shaffer, Northern's Environmental Manager, and representatives of AVC approached the Board and made a presentation of some before and after photos of the planting program within the Unit, as well as some of the challenges they face.

A general discussion followed with regard to how residential grass clippings and those from the golf courses continually impact the algae issue, how the condition of the lakes has deteriorated over the years and how they have become shallower due to debris buildup. Mr. Shaffer explained that as the current eight-man crew is being used to help remedy the algae issues the chemicals cannot control, so they have fallen behind on their regular marsh duties.

The discussion continued as to what Northern's recommendation is and what authority within PGA National that Northern communicates with for decision-making.

Mr. Edwards explained that this is a maintenance project and does not have to go out to bid, noting that Northern may expand the scope of the project as needed. He added that Northern presented the budget to the POA and Northern did not get any feedback at that time. Lastly, he noted that some of the work requiring an additional crew is beyond Northern's control and is keeping the current crew from carrying out its regular duties, which are required in order to have an operational system, in a timely fashion.

Mr. Boykin suggested going back to the POA to review what they can agree upon, but Mr. Beatty expressed his belief that nothing further would be resolved. It was noted that Mr. Kraus attended the budget meeting with the POA, but he did not realize at the time what was included in those budget increases.

Mr. Kraus once again reiterated the contract requirements and his request for clarification of what the five-man crew would do.

Mr. Cohn stressed that the condition of the lakes has evolved over the years, the impact of which changes the guidelines and the goals, but it has not factored into this discussion at all thus far.

Mr. Kraus expressed his desire to bid out the contract, noting that he has spoken to other companies about employing a different methodology.

Mr. Beatty asked to hear from the contractor.

Salvatore Medina, Vice-President of AVC approached the Board and explained the problems they face in treating the lakes and the how adding the additional crew for algae removal will help with the aesthetics of the lakes. He explained how the new crew would also help with the additional plantings as needed.

Mr. LaMotte asked if Northern is responsible for maintaining all of the lakes, and Mr. Beatty answered affirmatively and advised that Northern's primary responsibility is maintaining the stormwater management system and that the lakes and the marshes provide flood protection. He further noted that PGA primarily has marshes and they have eutrophicated to the extent that a significant amount of maintenance is required. He reviewed the Board options to either deny the additional Change Orders and AVC will provide

services to the extent that their contract allows, the Board can elect to rebid the contract or Northern can enter into a High-Level Maintenance Agreement with the POA and allow them to maintain it.

A general discussion followed with regard to next options, Northern's responsibilities within the Unit, and the contributing factors beyond Northern's control.

Mr. Boykin suggested going to back to the POA with the options available and bring that recommendation back to the Board next month.

Mr. Edwards explained that Northern is in the process of submitting its budget information/Truth In Millage (TRIM) assessment to the Tax Collector and he explained Northern's obligations with regard to the timely submittal of its proposed budget that likely does not allow time for more negotiations and recommendations. He expressed his opinion that the Board should not be relying upon a member of the POA's recommendation over Staff's recommendation.

Mr. Cohn suggested that the Board approve Staff's recommendation and use this year to work with the POA to come to an agreement for next year.

Mr. Edwards stated that he believes the Board's motion should include language to modify the conditions of the contract to include mitigation and ensuing rectification through Purchase Order option.

A general discussion followed regarding the nature of resident complaints, most of which involve algae, and the factors which contribute to these conditions.

Mr. Medina briefly introduced his biologist and noted that AVC is continually research new products to combat the issue of algae.

Mr. Kraus addressed the Board to note that the POA will accept the addition of the five-man crew, but would like to see some visible improvements.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order Nos. 4 and 5 to Aquatic Vegetation Control, Inc., as well as modification of the contract to

include the mitigation and resolution of additional issues as they arise. He also stated that the Staff can use this year to work with the POA to determine what adjustments need to be made.

The Board thanked Mr. Schaffer and the AVC representatives for their time.

c) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE

i) Consider Acceptance of Bill of Sale and Execution of Inspection Agreement - Eastpointe Country Club, Inc.

Ms. Leser explained that in 2019, Northern entered into a Tri-Party Agreement with Eastpointe Country Club and EPBG, LLC, a developer who purchased a large parcel of property from the Country Club. She stated that the Agreement included a request by the developer to utilize the property where Northern has an open canal in consideration of the Developer's obligation to provide an underground surface water bypass system. She reviewed additional requirements to expand the lake system for additional storage and a conveyance system which would be accomplished by the Underground Drainage System.

Ms. Leser then reviewed the details of the Northern permits issued in relation to this work, noting that in 2022, the expanded lake system was accepted by Northern. She explained that this particular Agenda item is a Bill of Sale to Northern for three structures and 266 linear feet of pipe. She further noted that the Agreement included the need for an Inspection Agreement requiring Eastpointe Country Club to inspect the entire Underground Drainage System, which has been executed and included in the Board materials. Ms. Leser stated that Staff is recommending acceptance of the Bill of Sale and acceptance and execution of the Inspection Agreement.

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. Cohn and unanimously passed acceptance of the Bill of Sale and acceptance and execution of the Inspection Agreement.

ii) Consider Acceptance of Bill of Sale and Authorization to Backfill Canal – EPBG, LLC.

Ms. Leser explained that the next item is the second part of the Agreement which involves a larger portion of the Underground Drainage System including 2,112 LF of 60-inch reinforced concrete (RCP) and 11 drainage structures with connection to existing culverts at the north and south ends. She stated that construction is complete and has been certified and is currently operational. She further stated that this item is for acceptance by Northern of those improvements via another Bill of Sale, in addition to the authorization by Northern to backfill the existing open canal upon completion of its remaining wildlife relocation activities, adding that some relocation has already taken place.

Mr. Block expressed his appreciation for the efforts to relocate the existing wildlife, and Ms. Lesser briefly listed what has been relocated thus far.

Mr. Edwards explained that the parties entered into an Exchange Agreement with regard to this matter and one of the requirements has not been met with regard to the conveyance of the road that will overlay the new drainage improvement culverts, which conveyance was to be dedicated to the HOA via plat, noting that the roadway tract is still reserved to the Developer and has not been conveyed to the HOA. Mr. Edwards has no objection to the acceptance of the Bill of Sale and the backfilling of the canal upon wildlife relocation, but he would like some confirmation as to when the roadway tract will be turned over to the HOA.

Ryan Mezzell of Schickedanz addressed the Board and introduced Greg Fagan and Alys Daniels, their engineer and attorney respectively. He explained that the subject roadway Tract F has been reserved in the Plat to the HOA and the HOA currently has maintenance responsibilities within that tract, noting that the intent is to convey that tract to the HOA once a 10% threshold is met. He explained that he is willing to provide Northern with some sort of surety in order to be comfortable and has been working with the Homebuilder and the HOA, noting that the HOA will have a right to inspect the road before they accept it.

Mr. Block asked Mr. Mezzell to explain what denotes the 10% threshold, and Mr. Mezzell stated that once the Developer is no longer a voting member, the tract needs to be turned over to the HOA.

Mr. Edwards asked if there is a reason why the Developer will not turn over the road to the HOA at this time, and Mr. Mezzell advised that the HOA wants the ability to inspect the road by their own engineer.

Mr. Edwards once again explained that he is not objecting to Board approval of the matter at hand, but would like further explanation as to why the parties are not in compliance of the Agreement by the conveyance of Tract F.

Ms. Daniels explained they would have to have the HOA's acceptance of the deed and they may not want to accept the road before completion and inspection. She would be willing to go to the HOA and discuss if they would be willing to accept it early.

Mr. Edwards expressed his concerns that Northern is a party to the Agreement and has not been kept apprised of all that has occurred in regard to the subject tract. He then explained that all requirements have been satisfied with this one exception and he does not object to the acceptance of the Bill of Sale or backfilling of the canal, which is the matter at hand.

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. Cohn and unanimously passed accepting the Bill of Sale and authorization to backfill the existing open canal upon completion of the remaining wildlife relocation activities being carried out therein.

**d) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE
Consider Acceptance of Bill of Sale and Execution of Inspection Agreement - Eastpointe
Country Club, Inc.**

Ms. Leser explained that this item is to consider a Bill of Sale that Northern is providing to the Palm Beach Park of Commerce and is for private water and sewer facilities that were installed as part of the Venture Way Public Improvement Project. She stated that the Project involved both public and private

improvements and the private improvements are the subject water and sewer facilities. She reported that this Bill of Sale transfers ownership of the water and sewer improvements from Northern to the Palm Beach Park of Commerce Association, Inc., and concludes Northern's involvement with the water and sewer private utility improvements constructed as a part of the Project by J.W. Cheatham, LLC. Ms. Leser noted that these water and sewer utility improvements were funded by PB44 FL, LLC, a Florida limited liability company, there are no fiscal impacts associated with this Bill of Sale and approval is recommended.

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. Cohn and unanimously passed approving the Bill of Sale to the Palm Beach Park of Commerce Association, Inc.

**e) UNIT OF DEVELOPMENT NO. 43 – MIRASOL
Consider Payment Request to WGI**

Prior to consideration of the Payment Request to WGI, Inc., Mr. LaMotte recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

Mr. Beatty explained that this item is a payment request in the amount of \$6,713.25 to WGI, Inc. for Unit No. 43 Boardwalk Repairs.

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

A **motion** was made by Mr. Block seconded by Mr. Cohn and passed by the voting members approving a payment request in the amount of \$6,713.25 to WGI, Inc.

f) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Consider Acceptance of Flowage Easement

Ms. Leser explained that this item is associated with a requested easement that Northern has been provided by the Developer to address the outfall of stormwater from the linear park along the western and northern boundaries of the Unit. She reported that the linear park includes a walking trail, landscaping and irrigation, noting that the stormwater runoff from the linear park tracts discharges into and through

privately-owned open space tracts, drainage easements and associated drainage facilities with its ultimate discharge into Northern-owned drainage facilities and lakes. She stated that this Flowage Easement closes the gap by allowing the stormwater runoff to get to Northern facilities.

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. Cohn and unanimously passed accepting the Flowage Easement.

ii) Consider Partial Release of Blanket Water Management Easement – POD D-SW

Ms. Leser explained that there was a Blanket Water Management Easement over the entire Unit obtained in 2015, allowing Northern’s access to the site and construction of Water Management Plan improvements in the POI. She stated that Pod D-Southwest work is now complete and this Partial Release relates to the Blanket Water Management Easement that is no longer needed over that Pod.

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. Cohn and unanimously passed approve the attached Partial Release of the Blanket Water Management Easement.

g) GENERAL

i) Consider TRIM Resolution for Proposed Fiscal Year 2024-2025 Annual Budget (2024-02)

Ms. Roundtree explained that this is the next step in the budget approval process for fiscal year 2024/2025, and one of the most important. She stated that Staff has received and reviewed the 2024 tax roll from the Property Appraiser’s Office and there were only minor changes since last month’s presentation of the proposed Budget.

Ms. Roundtree reported that Mr. Edwards has prepared Resolution No. 2024-02 which approves the TRIM (“Truth in Millage”) rates and allows for changes to the Proposed Budget for Fiscal Year 2024/2025, if necessary. She noted that those rates are due for submittal to the Property Appraiser’s office in mid-July and the TRIM rates go to the residents in August. She also explained that the Board will have

one last review of the Budget in August before the rates go to the Tax Collector for mailing to landowners in November. Ms. Roundtree stated that unless the Board has any questions, a motion is in order to approve Resolution No. 2024-02.

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. Cohn and unanimously passed approving the Proposed Budget for Fiscal Year 2024/2025 and Resolution 2024-02 for adoption of the Proposed Budget and Assessment Rates for TRIM.

ii) South Florida Wildlife Center Presentation

Ms. Roundtree gave a brief presentation on the South Florida Wildlife Center (SFWC) and an opportunity to help the facility with a project. She explained that the SFWC, based out of Fort Lauderdale, was created in 1969 and is the largest trauma hospital for wildlife in Florida. She reported that they see between 10,000 and 12,000 animals per year for treatment, rehabilitation and then release back into the wild. She showed the Board various photos of the facility and wildlife, including the opossum, which she intends to make the subject of next month's news article.

Ms. Roundtree stated that her daughter was unable to attend this meeting, but she is currently interning at SFWC in the nursery working on rehabilitation. She explained that one of the opportunities her daughter has had is to release opossums into the wild after they have been raised and treated for any injuries or disease prior to release. Any racoons that are released are also treated for rabies prior to release. Ms. Roundtree reported that she is making this presentation to seek Board consideration to use some of Northern's preserves for release of some of these animals. She has spoken to the Environmental Staff and they are excited about the prospect of using some of Northern's 2,000 acres of preserves for release. She showed an aerial of one of the preserves within Unit 43, Mirasol which Staff has recommended for this activity as well as an area in Unit 49, Northern Palm Beach County Business Park.

Mr. Edwards asked if Northern would need to secure a permit from the Florida Department of Environmental Protection or any other agency. Ms. Roundtree advised that according to Sam Payson, Northern's Staff Biologist, there are prohibitions to trapping, but none with regard to release of this type.

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. Cohn and unanimously passed authorizing the use of Northern's property for placement of rehabilitated wildlife.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser gave the following status updates under her report. As there were technical difficulties with the accompanying photo presentation, the report was summarized as follows:

Unit No. 2C - Alton: Ms. Leser stated that the final roadway lifts were finished in Parcels E and F a month or two ago. The final lift for Parcel D was awarded earlier in this meeting and the project is moving along.

Unit No. 5 – Henry Rolf: Ms. Leser stated that culvert rehabilitation project is nearly complete with some roadway and landscaping work outstanding.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser stated that the final payment for the Venture Way project was approved earlier in this meeting.

Unit No. 43 – Mirasol: Ms. Leser reported that the Boardwalk project is moving along.

Unit No. 53 – Arden: Ms. Leser stated that the final payment for the Pod D-Southwest project was approved earlier in the meeting. The Pod H-North project is being processed under a permit.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty acknowledged Ms. Baker's attended the Florida Association of Special Districts (FASD) Annual Conference. He also noted that Northern was awarded the Safety Award and he displayed for the Board to see.

Mr. Beatty stated that Ms. Baker was selected as a member of the Leadership Palm Beach County Engage Class of 2025, and asked Ms. Roundtree to provide more detail.

Ms. Roundtree explained that the program must be applied for and 55 people are selected each year. She explained that it is a great program exposing leaders in the community to Civics and Government, Arts and Entertainment and many different facets of Palm Beach County. She further explained that the networking aspect of involvement in this program is extraordinary. Ms. Roundtree explained how her own involvement in this program has benefitted the District and her belief that the networking opportunities alone meets the public purpose requirement for tuition approval.

Ms. Roundtree stated that Staff is requesting Board approval of the \$2,500 tuition payment from Northern's Public Relations budget.

There was no public comment with respect to this item.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Ms. Baker's tuition for the Leadership Palm Beach County Class of 2025, acknowledging a public purpose for the expense.

Mr. Beatty stated that the State of Florida has announced the closure of state offices on Friday, July 5th this year and he asked if the Board would authorize Northern's closure on that date as well.

There was no public comment with respect to this item.

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed authorizing the closure of Northern's offices on July 5, 2024, in connection with the Fourth of July Holiday.

9) COMMITTEE REPORTS

a) PERSONNEL COMMITTEE

i) Consider Committee Recommendations

Mr. Boykin reported that the Committee met on June 5, 2024, and asked Mr. Beatty to review the Committee recommendations.

Mr. Beatty briefly reviewed the Committee recommendations for consideration, stating that the first recommendation was related to changes to the Personnel Manual with respect to vehicles as well as some additional housekeeping items. One change, among others, involves allowing Northern to place GPS tracking devices on District vehicles with the employee's consent.

A general discussion followed with regard for the purpose of GPS tracking which may be related to medical reasons and why consent would be given.

Mr. Beatty stated the second recommendation was in reference to his performance review. Mr. Boykin noted that the Committee determined that Northern is being run quite well and the related recommendation was previously provided to the Board.

Mr. LaMotte stated that he takes issue with the requiring employee consent and a discussion followed with regard to modifying the language to reflect that the employee would be informed of GPS installation, but such installation would not be contingent upon employee consent.

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. Cohn and unanimously passed approving the Committee recommendations, with a modification that the Personnel Policy on District Vehicles be modified to require "employee notification" in place of "employee consent" regarding GPS unit installation in District vehicles.

ii) Consider Approval of June 1, 2023 Minutes

Mr. Boykin asked the Board for a motion to approve the Personnel Committee minutes of June 5, 2025.

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving the Personnel Committee minutes of June 5, 2024.

10) 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.

11) COMMENTS FROM THE BOARD

There were no additional comments from the Board.

12) ADJOURN

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

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

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 07/24/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:05 a.m. on July 24, 2024, 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 Gregory Block, Ellen T. Baker and Brian J. LaMotte; 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 Engineer Kim Leser; 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; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Lara Donlon of Torcivia, Donlon, et al.; James Barton of FTC; Jim Kraus, Keith Ahronheim and Leonard Hanser of PGA National (Unit 11); and Rita Feinman of BallenIsles Country Club (Unit 31).

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 no additions or deletions to the Agenda were necessary.

4) 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.

5) CONSENT AGENDA

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

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

- a) Unit No. 5 – Henry Rolf
Consider Change Order to Johnson-Davis, Inc. (CO No. 3)
- b) Unit No. 11 – PGA National
Consider Purchase Order to Flotech Environmental, LLC
- c) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Twentieth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
 - ii) Consider Acceptance of Water Management Easement
- d) Unit No. 44 – The Bear’s Club
Consider Purchase Order to Flotech Environmental, LLC
- e) General
 - i) Consider Payment and Signature Authority
 - ii) Consider Declaration of Surplus Equipment and Acceptance of Insurance Settlement
- f) Payment Requests

copies of which are contained in applicable Northern files.

6) REGULAR AGENDA

- a) **UNIT OF DEVELOPMENT NO. 2C – ALTON**
Update on Refunding Bond Sale

Ms. Roundtree stated that Staff has been working with Natalie Sidor of PRAG, Northern’s Financial Advisor, and the underwriters to refund the 2014 bonds amounting to approximately \$50 million. She

explained that the bonds only received a BBB- rating from Standard & Poor's due to the concentration of property owned by other entities, such as the University of Florida and Carrier sites, noting that they do see the strength in the residential sales. She reported that the underwriters recently had success selling another BBB- bond and they anticipate a 5% savings, which exceeds Northern's 3% threshold. She completed her report by reviewing the relevant dates leading to the conclusion of the refunding.

There was a general discussion with regard to the anticipated development of the other commercially-owned parcels.

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

**b) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH
Consider Award of Contract to Nu-Pipe, LLC**

Ms. Leser stated that this item is for an Award of Contract to Nu-Pipe, LLC and Purchase Order No. 24-819 for the rehabilitation of the culverts via the cured-in-place pipe method. She reported that the project was advertised for public bid on June 9, 2024 and June 16, 2024, and three bids were received on July 10, 2024. She stated that the bids were verified using a spreadsheet and ranged from \$893,835.48 from Nu-Pipe, LLC to \$1,197,500.00 from National Watermain Cleaning Company, and the apparent low bidder is Nu-Pipe, LLC. Ms. Leser explained that although the engineer's estimate was higher, the difference between the lowest and second lowest bids was less than \$31,000.00, explaining that the engineer's estimate included contingency funds. She explained that funding is available via a previously obtained multi-unit loan and she recommends Board approval.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Award of Contract for Construction and Purchase Order No. 24-819 to Nu-Pipe, LLC in the amount of \$893,835.48.

**c) UNIT OF DEVELOPMENT NO. 9B – ABACOA II
Consider Payment Request to WGI**

Mr. Beatty explained that this item is on the Regular Agenda in order for Mr. LaMotte to recuse himself, as it is a payment request to WGI, Inc. for services associated with the design for a preserve structure in Unit 9B, Abacoa.

Mr. LaMotte stated that he is no longer an employee of WGI and is now able to vote on any future items involving WGI, including this one.

Mr. Boykin asked and it was confirmed by Mr. Beatty that future WGI pay requests will now be included with the others on the Consent Agenda.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving a payment request in the amount of \$7,907.50 to WGI, Inc.

**d) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB
Ratification of Purchase Orders to Ferreira Construction Company (2)**

Mr. Beatty explained that this item is for ratification of two Purchase Orders involving emergency work when a Seacoast Utilities water main ruptured and caused damage to one of Northern's corrugated metal pipes (CMP), creating a sinkhole. He stated that Staff contacted Ferreira Construction who has performed similar work for Northern and is well qualified to provide these types of emergency repair services. He further stated that Northern issued a Purchase Order in the amount of \$203,085.00 for replacement of the damaged pipe and an additional Purchase Order to Ferreira Construction in the amount of \$34,571.59 for time and materials expended for the initial work. These actions were taken pursuant to Northern's Purchasing Policy, which states that the Executive Director or the District Engineer in his absence, may authorize work in an emergency situation prior to Board approval. Mr. Beatty reported that Seacoast Utilities has the same insurance company as Northern and Staff is working on reimbursement for some of these expenses.

Mr. Boykin asked if Seacoast would be reimbursing Northern for any expenses not covered under insurance, and Ms. Roundtree advised that Staff will be working with representatives from the insurance company and Seacoast for such uninsured reimbursements.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed ratifying the two referenced Purchase Orders to Ferreira Construction.

**e) UNIT OF DEVELOPMENT NO. 43 – MIRASOL
Consider Payment Request to WGI**

Mr. Beatty explained that this is a payment request to WGI, Inc. for boardwalk construction phase services in the amount of \$6,713.25.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving a payment request in the amount of \$6,713.25 to WGI, Inc.

**f) PROPOSED UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES
Consider Formation of Unit Related Resolution (2024-03)**

Mr. Beatty explained that Kolter Homes has reached an agreement with the current Landowners and is ready to proceed with the unit formation process. He stated that the first item is to establish a Unit and a Resolution designating the Unit and its jurisdictional boundaries is in the Board materials. He showed the Board a unit map location as well as an aerial of the subject property and a site plan. Mr. Beatty reported that Kolter intends to include workforce housing as part of the development, as well as multi-family and single-family homes.

Mr. Boykin asked if the new Unit would share any of the water mitigation with the unit of development next to it, and Mr. Beatty advised that it would be independent.

Ms. Baker asked how a Developer determines to use Northern opposed to forming a Community Development District, etc. Mr. Beatty advised that it is typically a business decision and gave an example of the benefits that using Northern provides.

A general discussion followed with regard to the initiation process.

Mr. Edwards explained that adoption of the Resolution is the first step in the unit formation process with a Public Hearing to be held immediately preceding the next Board Meeting. He noted that Kolter has already been provided with a copy of the proposed Developer/Landowner Agreement for review and execution.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Petition to form a new Unit of Development No. 54, Artistry Lakes, under and in accordance with the accompanying Resolution.

g) GENERAL

i) Consider Agreement for Legal Services – Torcivia, Donlon, et al.

Mr. Beatty stated that this item is to amend the Agreement for Legal Services with Torcivia, Donlon, et al., noting that they have not had an adjustment in their fees since 2009. He believes it is appropriate to consider approval of an increase in their rates as outlined in the Board materials.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Agreement for Legal Services with Torcivia, Donlon, et al.

ii) Consider Revisions to Northern’s Vehicles Section of Employee Manual

Mr. Beatty stated that this matter was before the Board last month and there were specific revisions requested. He reported that those revisions have been made and he recommends approval of this section of the Employee Manual.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the revisions to the Northern's Vehicles Section of the Employee Manual.

7) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser gave the following status updates with accompanying photos under her report:

Unit No. 2C - Alton: Ms. Leser stated that the contract manuals for the Parcel D neighborhood roadways are ready for execution today and she expects to issue a Notice to Proceed in August.

Unit No. 5 – Henry Rolf: Prior to Ms. Leser's report, Mr. LaMotte asked if Northern has been taking advantage of the golf course reconstruction in order to complete the pipe project. Ms. Leser advised that the portion of the culvert within the golf course is already complete, but Staff did take advantage of the golf course work to rehab two other pipes not requiring a public bid. She also explained that payment for much of this work is to come from a previously issued multi-unit loan, noting that the Award of Contract for the pipe project was approved previously during this meeting. She provided some before and after photos of the Unit 5 96" CMP culvert rehabilitation project.

Ms. Baker asked if the Unit 5A projects will affect the golfers, and Ms. Leser advised that there might be some golf course work required, but she believes it will be completed prior to the golf course reopening at the end of September.

Unit No. 43 – Mirasol: Ms. Leser reported that the Boardwalk project is moving along well. She stated that there may be a Change Order for some extra time to avoid expiration of the contract, but they are close to finishing on time.

Unit No. 53 – Arden: Ms. Leser stated that the public bid project was closed for Pod-D Southeast, Pod H-North, Pod D-Southwest, but there is some additional work going on in Pod H-North. She has not had any meetings recently with regard to the completion of Pod H-North or development of the remaining

Pods D-Northeast and D-Northwest. Ms. Leser also provided some photos of the West Acreage Elementary project site, noting that this project is projected to be completed in July 2025.

b) ATTORNEY

Mr. Edwards stated that there are a couple of legislative matters that he wants to address. The first involves a new law that went into effect with regard to human trafficking, explaining that anyone that enters into a contract with Northern is now required to execute and submit a Human Trafficking Affidavit. He noted that it will be incorporated into all of Northern's contract requirements going forward.

The next is contained in the same legislation that dealt with the new term limit legislation that goes into effect this year and requires the setting of Goals and Objectives, plus Standards for measuring the degree of achievement of those Goals and Objectives. He went on to report that in December of next year, each special district will have to publish on their websites, a status report with regard to the achievement of those Goals and Objectives. Mr. Edwards stated that the Board will have to approve these Goals and Objectives by October 1, 2024.

Mr. Beatty explained that Northern went through a Strategic Planning Session approximately 15 years ago and specific Goals and Objectives and performance measures were established at that time. He stated that Northern's work since that time has remained generally the same, so Staff will review those Goals and Objective and revise them as necessary for consideration.

Mr. LaMotte had a question with regard to when the term limit tolling begins, and Mr. Edwards advised that if you were elected prior to November 5, 2024, that term does not count towards the 12 years. Mr. LaMotte asked the length of the Board seat terms, and Mr. Edwards advised that each term is four years, the maximum allowed by Florida Statute.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that he overlooked giving recognition last month in his presentation on the Safety Award that Northern received at the Florida Association of Special Districts (FASD) Annual Conference.

He explained that Ms. Baker was at the meeting when the award was presented, and he also wanted to take this opportunity to recognize and thank Ken Roundtree and the Operations Staff for their efforts.

Mr. LaMotte asked if the Juno Isles group on the north side of Unit 20 ever came back to Northern Staff, and Mr. Beatty advised that Northern has completed all of the cleaning and inspection work, so that Northern's termination of involvement in the Exfiltration Service Agreement may proceed.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Assessment Collection Status;
- Northern Quarterly Financial Report; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

Ms. Baker stated that she ran into one of Northern's former contractors, Bart Colucci, and he fondly mentioned many of Northern's staff members. She thanked Staff, noting how pleasurable it is to be associated with Northern and she is proud of the work we do when hearing from members of the public.

There were no further comments from the Board.

11) ADJOURN

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte 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
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

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

DATE: August 28, 2024

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

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Change Order No. 4 to Johnson-Davis, Inc.
Purchase Order No. 23-585
Rehabilitation and Replacement of 96-Inch Corrugated Metal Pipe

Background

On April 26, 2023, Northern approved an Award of Contract to Johnson-Davis, Inc. to construct the first two phases of the project, and a Notice to Proceed was issued on June 20, 2023. Change Order No. 2 was issued in February of 2024 to include the third phase of the project work. The construction is now complete and being finalized with Palm Beach County. Change Order No. 4 is a final quantity adjustment. The change order deducts \$250.00 in the “Permit Fee Allowance” line item to the final amount of \$750.00. Change Order No. 4 also removes the allowance item “Emerald Dunes Landscaping Restoration” in its entirety from the original Contract, and removes allowance line items “Emerald Dune Restoration” and “Emerald Dune Landscaping” in their entirety from the Change Order 2 work, for a total deduction of \$85,000. Northern will coordinate directly with the Emerald Dunes Golf Course regarding the restoration and landscape allowances. The change order also includes an increase in the contract time of 30 days, avoiding expiration of the contract before submittal of the remaining paperwork.

Fiscal Impact

The \$85,000 will go back to fund balance for Unit No. 5 and may be used to reimburse the Emerald Dunes Golf Course for restoration and landscaping.

Recommendation

The District Engineer recommends approval of Change Order No. 4 to Purchase Order No. 23-585 with Johnson-Davis for a total deduction in the contract amount of \$85,250.00 and the addition of 30 days of contract time.

CHANGE ORDER

No. 4

PROJECT: Unit No. 5 Culvert Rehabilitation Project

DATE: 8/14/24

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

OWNER's Contract No.: PRJ 631

PROJECT ENGINEER: Mock Roos and Associates, Inc.

CONTRACTOR: Johnson-Davis, Inc.

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

Description: Final Quantity Adjustment – Adjustment of “Permit Fee Allowance” to final amount \$750.00 and removal of allowance item “Emerald Dunes Landscaping Restoration” in its entirety from the original Contract, as well as removal of allowance items “Emerald Dune Restoration” and “Emerald Dune Landscaping” in their entirety from the Change Order 2 work.

Reason for Change Order: Final Quantity Adjustment – Adjustment of Allowance Items for work removed.

RECOMMENDED:
Mock Roos and Associates, Inc.

BY: 
Project Engineer

APPROVED:
NPBCID

BY: _____
NPBCID
Matthew J. Boykin
President, Board of Supervisors

ACCEPTED:
Johnson-Davis, Inc.

BY: 
Contractor

Date: 8/14/24

Date: _____

Date: 8/15/24



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EXECUTIVE SUMMARY

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

DATE: August 28, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 9B – Abacoa II
Consider Encumbrance Modification to WGI, Inc.
Purchase Order No. 24-234

Background

Northern Palm Beach County Improvement District maintains the preserve structures in Unit 9B, Abacoa II. Upon recent inspections, it was determined that Structure WS2 was in need of total replacement. Northern previously issued Purchase Order No. 24-234 to WGI to provide structural engineering services for design, including bid documents to replace the structure. Upon further discussion with Staff and Abacoa representatives, it was proposed to reduce the size and scope of the original structure. WGI was asked to modify the original scope of Structural Engineering and provide a price for construction phase services. The intent is to complete the design of the WS2 structure in the 23/24 fiscal year and construct in 24/25 fiscal year.

WGI, Inc. provided a total quote of \$54,085.00 for the design revisions and bidding/construction phase services.

Fiscal Impact

There are sufficient maintenance funds in the 23/24 budget. Staff and Consultants are applying for a Florida Recreation Development Assistance Program Grant with the Florida Department of Environmental Protection. The grant can be a reimbursable grant with Northern being reimbursed for up to 75% of the cost of the project and funding the remaining 25% from maintenance funds.

Recommendation

Northern Staff recommends Board approval of an Encumbrance Modification in the amount of \$54,085.00 to Purchase Order No. 23-234 to WGI, Inc.



**Northern Palm Beach County
Improvement District**

Purchase Order No. 24-334-2

Encumbrance Modification

Vendor :429

WGI, Inc.

2035 VISTA PARKWAY
WEST PALM BEACH, FL 33411
Phone - / Fax -

Comments

Money will come from reserves- KRR Or preserve structures- I had them put this in engineering to properly track engineering money. Will design this year and build early 24/25. Structure is badly in need of repair. KERLH: This "CO" is not as high as it seems because the original PO did not encumber construction phase services (CPS), although a CPS quote of \$45,895 was included with the original proposal. Actual change from original proposal is \$8,190 = 6,540 + (47,545-45,895).

Document Information

Document Date 07/15/2024
Required Date 07/15/2024
Prepared By ERIC A. VINCENT
Workflow ID 07

Status Board 2 Documents
Description change order # 1 for updated engineering services & construction services for Unit 9B WS2

Change Order 01

Project No

Invoice to Y
follow

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	09B1	53101	update construction documents for second floor removal	6,540.00	6,540.00
1	EA	09B1	53101	construction phase services	47,545.00	47,545.00

Total : \$54,085.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	54,085.00	08/07/2024 2:42 PM
CLIFFORD D. BEATTY	Executive Director - Approved	54,085.00	08/07/2024 2:05 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	54,085.00	07/25/2024 11:23 AM
LAURA L. HAM	Budget Manager - Approved	54,085.00	07/25/2024 9:15 AM
Kimberly A. Leser	District Engineer - Approved	54,085.00	07/24/2024 10:54 AM
KENNITH R. ROUNDTREE	Department Manager - Approved	54,085.00	07/24/2024 7:23 AM
ERIC A. VINCENT	Requester - Submitted	54,085.00	07/16/2024 10:36 AM
Kimberly A. Leser	District Engineer - Approved	85,715.00	07/15/2024 12:26 PM
KENNITH R. ROUNDTREE	Department Manager - Approved	85,715.00	07/15/2024 8:26 AM
ERIC A. VINCENT	Requester - Submitted	85,715.00	07/15/2024 8:00 AM

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.



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EXECUTIVE SUMMARY

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

DATE: August 28, 2024

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Water Management Easement Associated with Palm
Beach Park of Commerce-Lot 1 – PER-16-204

Background

Northern owns and maintains stormwater facilities within Palm Beach Park of Commerce (PBPOC). This includes conveyance of stormwater through culverts from Northern roadways and adjacent parcels to the perimeter canals. The design and permitting of PBPOC-Lot 1 – PER-16-204, is complete and the property owner has been requested to provide a Water Management Easement by means of separate instrument to provide legal access to Northern to maintain its stormwater facilities. 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 executed Water Management Easement.

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 _____, 2024 by Domele, LLC, whose office address is 1500 North Florida Mango Road, Suite 16, West Palm Beach Florida 33409 (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, Florida 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 Exhibits “A” and “B” (collectively 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. **JOINER AND SUBORDINATION.** Grantor does hereby agree that 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.

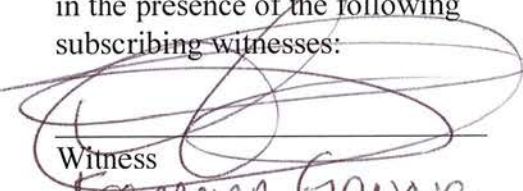
IN WITNESS WHEREOF, the undersigned have signed and sealed this document on the day and year hereinafter set forth.

Executed by GRANTOR, this 23 day of July, 2024.

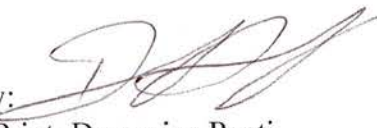
Signed, Sealed and Delivered
in the presence of the following
subscribing witnesses:

Domele, LLC

Witness


FRANCESCA GENOVA
Printed Name

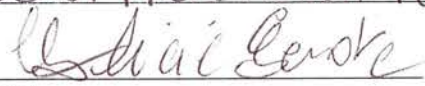
By:


Print: Domenico Ponti
Title: President

Address:

1500 N Florida Mango Rd
WEST PALM BEACH FL 33409

Witness


FELICIA GENOVA
Printed Name

Address:

1500 N W Florida Mango Rd
WEST Palm Beach FL 33409

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 23 day of July, 2024, by Domenico Ponti, as President for Domele, LLC, a Florida Limited Liability Company.

(Notary Seal)



Notary Public State of

Jonathan Paul Bradley
Print/Type/Stamp Name
Jonathan Paul Bradley

Personally Known OR Produced Identification
Type of Identification Produced _____.

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

MORTGAGEE'S CONSENT AND SUBORDINATION

The undersigned for and on behalf of Locality Bank, the Mortgagee of that certain mortgage recorded in Office Records Book 34322, Page 379, of the Public Records of Palm Beach County, Florida (hereinafter referred to as the "Mortgage") which encumbers the property more particularly described in said Mortgage does hereby: (i) consent to the grant of the Easement to which it is affixed over the real property described in and encumbered by such Easement and (ii) agrees that the Mortgage, Mortgage note, amendments thereto and associated security documents shall be subject to said Easement and that the lien and operation of the Mortgage, Mortgage note and associated security documents are subordinate to said Easement.

IN WITNESS WHEREOF, the undersigned has caused these presents to be executed in manner and form sufficient to bind the Mortgagee this 24 day of July, 2024.

ATTEST:

Iseya Sanchez

By: Hamza Ijaz

By: Lorenzo Ortiz

Print: Hamza Ijaz

Print: Lorenzo Ortiz

Title: Intern

Title: Concierge Banker

STATE OF Florida

COUNTY OF Broward

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 24 day of July, 2024, by George Sanchez, as SUPV SBA Loan Specialist, for the Mortgagee.

(Notary Seal)

Notary Public State of Florida

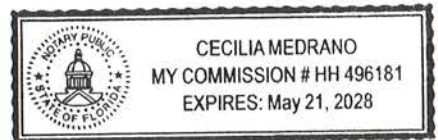
Cecilia Medrano
Print/Type/Stamp Name

Personally Known or Produced Identification

Type of Identification Produced Florida DL

5522-300-58-442-0

Issue 9/15/2014 exp: 12/2/24



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 Easement this _____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

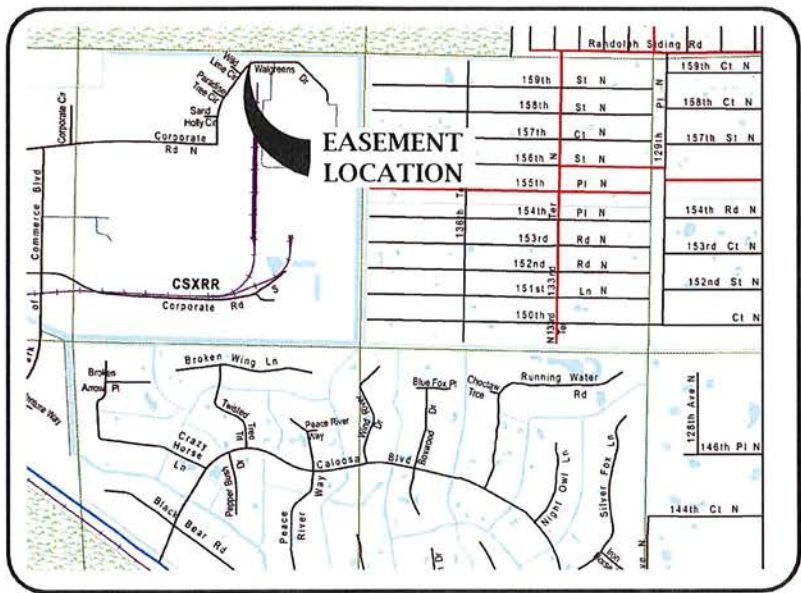
ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibits "A" and "B"

[SEE ATTACHED LEGAL DESCRIPTIONS]



LOCATION MAP ~ NOT TO SCALE

EXHIBIT "A"
 A PORTION LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX (PLAT BOOK 114, PAGE 5, 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 AND STATE PLANE COORDINATES SHOWN ARE REFERENCED TO PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, RECORDED IN PLAT BOOK 114, PAGE 5 PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA. THE NORTH LINE OF LOT 1, HAS A BEARING OF S88°56'19"E 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.

DATE OF LEGAL DESCRIPTION: JUNE 26, 2024

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

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



Digitally signed by Scott F Bryson

Date: 2024.06.26 17:11:58 -04'00'

LEGEND

- C/L = CENTERLINE
- D.E. = DRAINAGE EASEMENT
- LB = LICENSED BUSINESS
- LS = LICENSED SURVEYOR
- ORB = OFFICIAL RECORD BOOK
- PB = PLAT BOOK
- P.B.C.R.= PALM BEACH COUNTY RECORDS
- PG = PAGE
- POB = POINT OF BEGINNING
- POC = POINT OF COMMENCEMENT
- POT = POINT OF TERMINUS
- R/W = RIGHT-OF-WAY
- U.E. = UTILITY EASEMENT
- Δ = DELTA ANGLE
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- L = ARC LENGTH
- C = CHORD LENGTH
- CB = CHORD BEARING
- N.P.B.C.I.D. = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

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: 06/26/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390B
APPROVED: SFB	21-1390	SHEET No: 1 OF 3

EXHIBIT "A"

A PORTION LOT 1, PALM BEACH PARK
OF COMMERCE, P.I.P.D. – PLAT IX
(PLAT BOOK 114, PAGE 5, P.B.C.R.)

LEGAL DESCRIPTION:

A 20.00 FOOT WIDE STRIP OF LAND LYING IN SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA AND BEING A PORTION OF LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. – PLAT IX, PLAT BOOK 114, PAGE 5, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, AND ALSO BEING ALL OF AN EXISTING DRAINAGE EASEMENT AS DEPICTED AND DESCRIBED IN OFFICIAL RECORD BOOK 12257, PAGE 1541, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 17; THENCE NORTH 88°56'19" WEST, ALONG THE NORTH LINE OF SAID SECTION 17, A DISTANCE OF 2177.49 FEET; THENCE SOUTH 01°03'41" WEST, DEPARTING THE SAID NORTH LINE, A DISTANCE OF 150.00 TO THE POINT OF BEGINNING, THE SAID POINT OF BEGINNING BEING A POINT ON THE NORTH LINE OF SAID LOT 1 AND A POINT ON THE SOUTH RIGHT-OF-WAY LINE FOR A 150.00 FOOT WIDE CANAL AS RECORDED IN OFFICIAL RECORD BOOK 6297, PAGE 1252 AND OFFICIAL RECORD BOOK 6326, PAGE 113, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA;

THENCE CONTINUE SOUTH 01°03'41" WEST, DEPARTING THE SAID NORTH LINE AND THE SAID SOUTH RIGHT-OF-WAY LINE, A DISTANCE OF 69.81 FEET TO A POINT ON A CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 367.23 FEET AND FROM WHICH A RADIAL LINE BEARS SOUTH 34°51'05" EAST, THE SAID POINT ON CURVE ALSO BEING ON THE SOUTH LINE OF SAID LOT 1 AND ON THE WESTERLY RIGHT-OF-WAY LINE OF WALGREENS DRIVE (TRACT A) AS SHOWN ON CORPORATE ROAD NORTH AND WALGREENS DRIVE, PLAT BOOK 91, PAGE 82, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE AND ALONG THE SAID SOUTH LINE AND THE SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 25.35 FEET; THENCE NORTH 01°03'41" EAST, DEPARTING THE SAID CURVE, THE SAID SOUTH LINE AND THE SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 85.37 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 1 AND THE SOUTH RIGHT-OF-WAY LINE FOR THE SAID 150.00 FOOT WIDE CANAL; THENCE SOUTH 88°56'19" EAST, ALONG THE SAID NORTH LINE AND THE SAID SOUTH RIGHT-OF-WAY LINE, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING.

CONTAINING IN ALL 1,548.075 SQUARE FEET, MORE OR LESS.



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

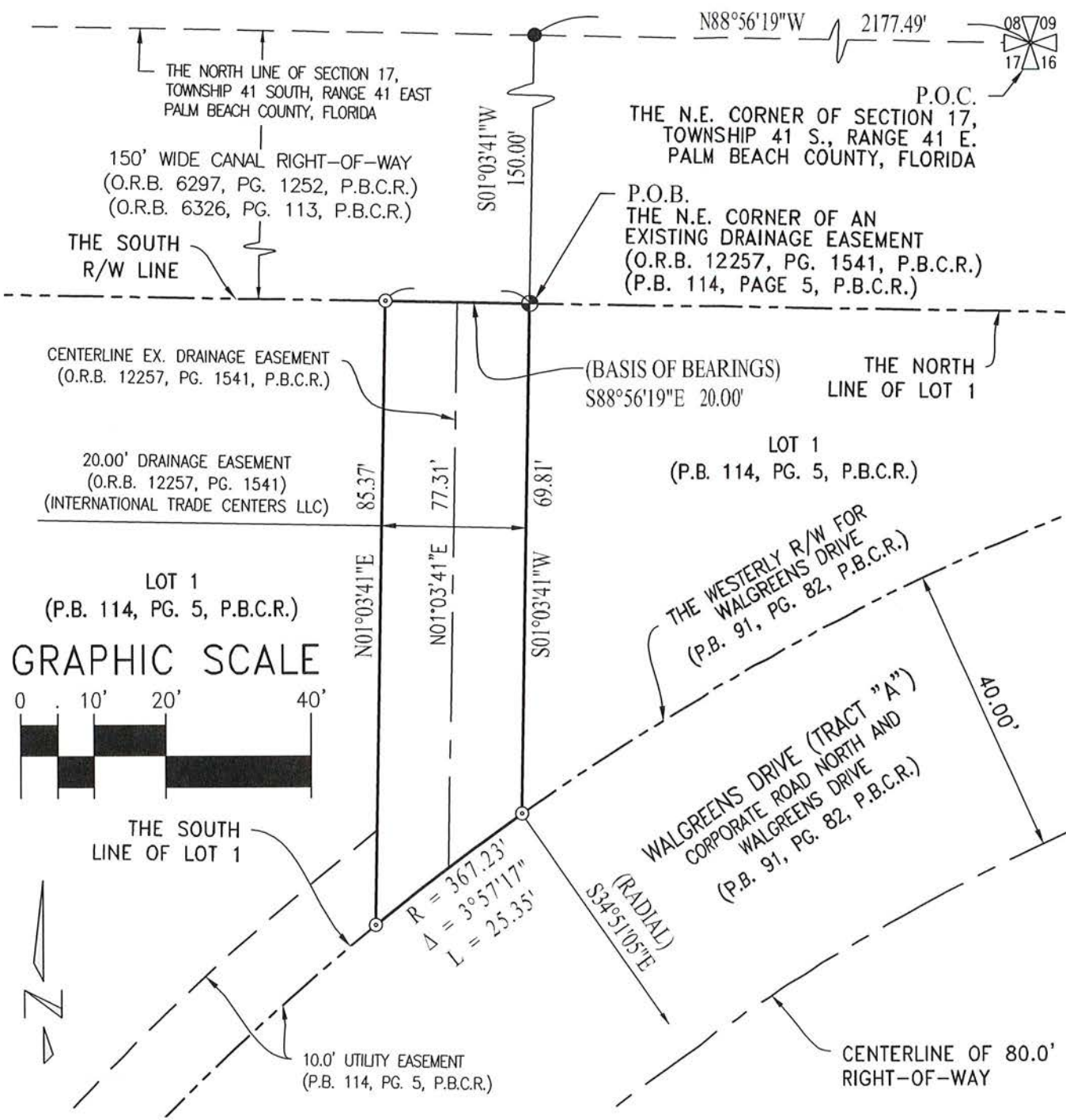
DESCRIPTION & SKETCH PREPARED FOR:
N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/26/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390B
APPROVED: SFB	21-1390	SHEET No: 2 OF 3

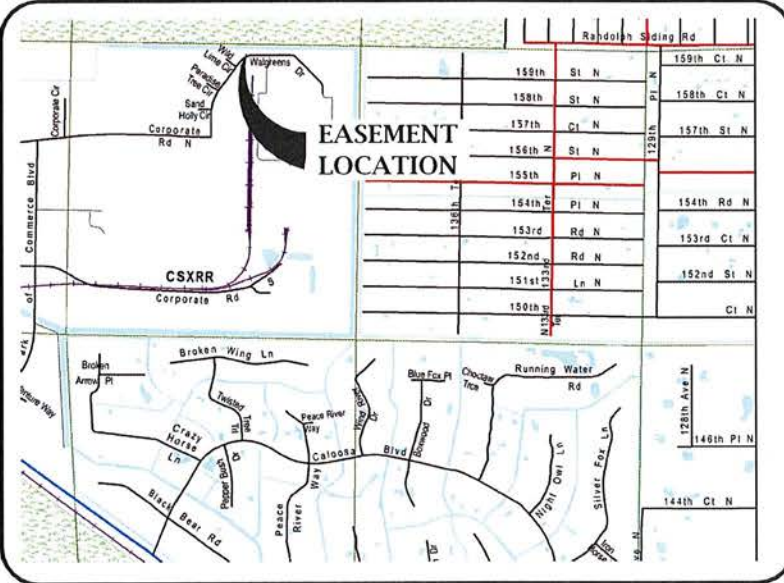
EXHIBIT "A"

A PORTION LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX (PLAT BOOK 114, PAGE 5, 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: 06/26/24	SCALE: 1" = 20'
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390B
APPROVED: SFB	21-1390	SHEET No: 3 OF 3



LOCATION MAP ~ NOT TO SCALE

EXHIBIT "B"
 A PORTION LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX (PLAT BOOK 114, PAGE 5, 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 AND STATE PLANE COORDINATES SHOWN ARE REFERENCED TO CORPORATE ROAD NORTH AND WALGREENS DRIVE, RECORDED IN PLAT BOOK 91, PAGE 82, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA. THE NORTH LINE OF SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, HAS A BEARING OF N88°56'16"W 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

- C/L = CENTERLINE
- D.E. = DRAINAGE EASEMENT
- LB = LICENSED BUSINESS
- LS = LICENSED SURVEYOR
- ORB = OFFICIAL RECORD BOOK
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- POT = POINT OF TERMINUS
- ROW = RIGHT-OF-WAY
- U.E. = UTILITY EASEMENT
- Δ = DELTA ANGLE
- R = RADIUS
- L = ARC LENGTH
- C = CHORD LENGTH
- CB = CHORD BEARING
- N.P.B.C.I.D. = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

DATE OF LEGAL DESCRIPTION: JUNE 26, 2024

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

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



Digitally signed
 by Scott F
 Bryson
 Date:
 2024.06.26
 17:10:55 -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: 06/26/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390A
APPROVED: SFB	21-1390	SHEET No: 1 OF 3

EXHIBIT "B"

A PORTION LOT 1, PALM BEACH PARK
OF COMMERCE, P.I.P.D. - PLAT IX
(PLAT BOOK 114, PAGE 5, P.B.C.R.)

LEGAL DESCRIPTION:

A PARCEL OF LAND LYING IN SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA AND BEING A PORTION OF LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, PLAT BOOK 114, PAGE 5, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, AND ALSO BEING ALL OF AN EXISTING DRAINAGE EASEMENT AS DEPICTED AND DESCRIBED AS EXHIBIT "A" (PAGES 1636 AND 1637) AS RECORDED IN OFFICIAL RECORD BOOK 12401, PAGE 1632, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 17; THENCE NORTH 88°56'16" WEST, ALONG THE NORTH LINE OF SAID SECTION 17, A DISTANCE OF 2012.04 FEET; THENCE SOUTH 01°03'44" WEST, DEPARTING THE SAID NORTH LINE, A DISTANCE OF 150.00 FEET TO THE POINT OF BEGINNING, THE SAID POINT OF BEGINNING BEING A POINT ON THE NORTH LINE OF SAID LOT 1 AND A POINT ON THE SOUTH RIGHT-OF-WAY LINE FOR A 150.00 FOOT WIDE CANAL AS RECORDED IN OFFICIAL RECORD BOOK 6297, PAGE 1252 AND OFFICIAL RECORD BOOK 6326, PAGE 113, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA;

THENCE SOUTH 88°56'16" EAST ALONG THE SAID SOUTH RIGHT-OF-WAY LINE AND THE SAID NORTH LINE, A DISTANCE OF 50.00 FEET TO A POINT OF CUSP, SAID POINT OF CUSP BEING ON A CURVE CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 367.23 FEET, FROM WHICH A RADIAL LINE BEARS SOUTH 01°04'08" WEST; THENCE WESTERLY, DEPARTING SAID POINT OF CUSP, ALONG THE ARC OF SAID CURVE AND ALONG THE SOUTH LINE OF SAID LOT 1 AND THE NORTH RIGHT-OF-WAY LINE OF WALGREENS DRIVE (TRACT A) AS SHOWN ON CORPORATE ROAD NORTH AND WALGREENS DRIVE, PLAT BOOK 91, PAGE 82, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, THROUGH A CENTRAL ANGLE OF 07°49'32" A DISTANCE OF 50.16 FEET TO A POINT OF NON-TANGENCY; THENCE NORTH 01°04'36" EAST, DEPARTING THE SAID SOUTH LINE, THE SAID NORTH RIGHT-OF-WAY LINE AND THE ARC OF SAID CURVE, A DISTANCE OF 3.41 FEET TO THE POINT OF BEGINNING.

CONTAINING IN ALL 56.748 SQUARE FEET, MORE OR LESS.



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.

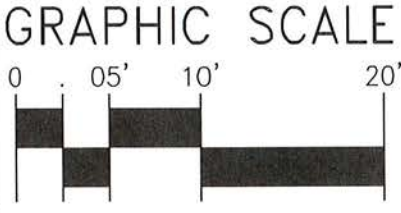
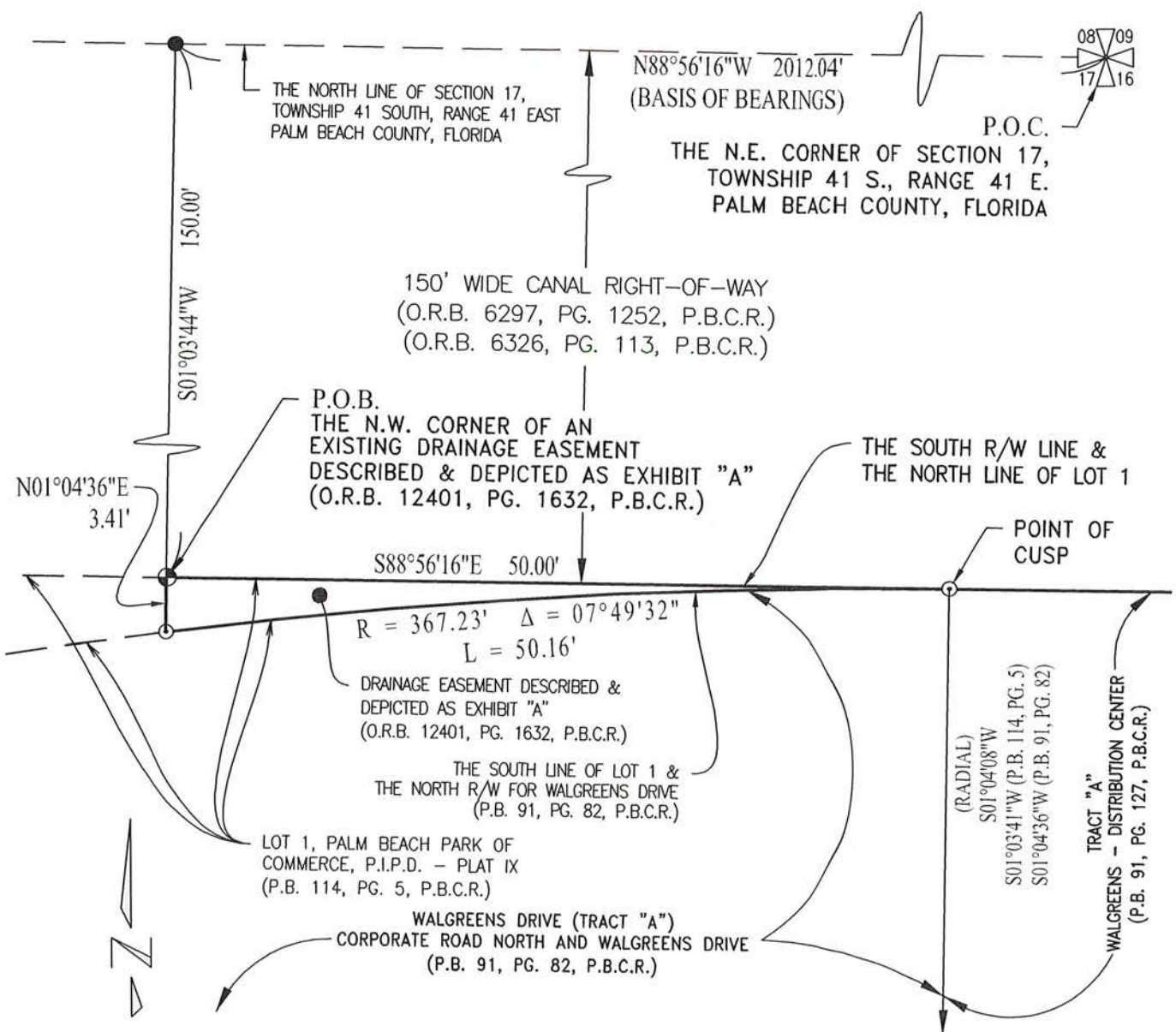
WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 06/26/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390A
APPROVED: SFB	21-1390	SHEET No: 2 OF 3

P:\21-1390_NPB01D Plat Reviews\Plat_Rev_Sub\042-Unit_16 Lot 1 PB 114 Pg 5_WME_East.dwg Wednesday, June 26, 2024 5:09:24 PM

EXHIBIT "B"

A PORTION LOT 1, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX (PLAT BOOK 114, PAGE 5, 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: 06/26/24	SCALE: 1" = 10'
CHECKED: SFB	PROJECT No:	DWG No: 21-1390A
APPROVED: SFB	21-1390	SHEET No: 3 OF 3



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Bill of Sale for Improvements
Permit No. PER-16-170 – Woodmont Tower, LLC

Background

On July 26, 2022, Northern issued Permit No. PER-16-170 to Woodmont Tower, LLC for development of Parcels 32G & 33G within the Palm Beach Park of Commerce. The work authorized in the permit included installation of drainage infrastructure and concrete sidewalk within the right-of-way of Corporate Circle. The construction has been completed and certified by the engineer of record. The attached Bill of Sale conveys these improvements to Northern upon acceptance.

Fiscal Impact

The cost of maintaining these improvements will be included in the Unit 16 maintenance budget going forward.

Recommendation

The District Engineer recommends acceptance of the attached Bill of Sale.

NAME OF PROJECT: PER-16-170 PBPOC Parcels 32 & 33G
Northern Palm Beach County Improvement District
Unit No. 16 Palm Beach Park of Commerce
Bill of Sale

**BILL OF SALE
TO
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

KNOW ALL MEN BY THESE PRESENTS, that **WOODMONT TOWER, LLC,** whose street address is **100 PASSAIC AVE, SUITE 240, FAIRFIELD NJ 07004,** Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels 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 title of same as aforesaid; and that Party of the First Part will warrant and defend the conveyance of title 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.

The Party of the First Part further hereby warrants that the goods and chattels described in attached Exhibit "A" are and will be free from defects due to installation and/or materials for a period of twelve (12) months from the date of execution of this document and further agrees to reimburse the Party of the Second Part in full for any reasonable and necessary replacement or repairs fees and costs (as reasonably determined by the Party of the Second Part), that are incurred due to any such defects during the twelve (12) month warranty period, which replacement or repair fees and costs shall be set out in an invoice from the person or entity performing the replacement or repairs.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this 11 day of July, 2024

Woodmont Tower, LLC
(Name of First Party)

By: _____
Print: Eric Witmond
Title: Authorized Signatory

STATE OF ~~FLORIDA~~ New Jersey
COUNTY OF ~~PALM BEACH~~ ESSEX

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 11 day of July, 2024, by Eric Witmond, as Authorized Signatory, for Woodmont Tower, LLC.

(Notary Seal)

Christine Marsh
Notary Public State of ~~Florida~~ New Jersey

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.



ATTEST:

Accepted by Northern Palm Beach County Improvement District

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____
Date: _____

[DISTRICT SEAL]

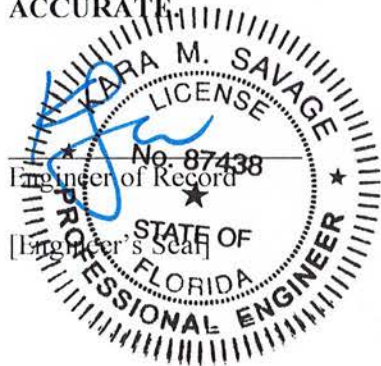
EXHIBIT "A"

[DESCRIPTION OF WORKS AND MATERIALS]

DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST
CORPORATE CIRCLE R.O.W.: CONCRETE SIDEWALK & STORM DRAINAGE SYSTEM				
18" RCP	411	LF	\$90.80	\$37,318.80
Drainage Inlets	5	EA	\$8,085.00	\$40,425.00
5' wide concrete sidewalk	345	LF	\$43.90	\$15,145.50
Regrade & resod swale in ROW	1	LS	\$1,963.65	\$1,963.65

Note: Prices must include all material and labor of facilities as installed, and shown on Accepted "Record Drawings."

I HEREBY CERTIFY THAT THE ABOVE COST BREAKDOWN IS COMPLETE AND ACCURATE.



Date 7/16/24



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

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

RE: Unit of Development No. 43 – Mirasol
Consider Change Order No. 3 to CJ Contracting, LLC
Purchase Order No. 24-75
Mirasol Boardwalk Repair and Renovation Project

Background

On November 15, 2023, Northern approved an Award of Contract to CJ Contracting, LLC to construct the Mirasol Boardwalk Repair and Renovation Project. Change Order No. 3 includes costs associated with the purchase and installation of the remainder of Trex side rails, bolts and screws needed to complete the Boardwalk railing. This is a quantity adjustment associated with Trex side rail cuts needed to accommodate bends in the Boardwalk's footprint. Change Order No. 3 requests \$21,947.77 and 30 days of contract time to complete the additional work.

Fiscal Impact

Funds are available in undesignated reserves as they were budgeted in a prior year. Northern was also awarded a Florida Recreation Development Assistance Grant (FRDAP) through the Florida Department of Environmental Protection. The grant reimburses the District up to 50% of the approved project estimate, or up to \$200,000.

Recommendation

The District Engineer recommends approval of Change Order No. 3 for \$21,947.77 and an additional 30 days of contract time to CJ Contracting, LLC.

CHANGE ORDER

No. 3

PROJECT: Unit No. 43 Mirasol Boardwalk Renovation Project

DATE: 8/14/24

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

OWNER's Contract No.: PRJ 637

PROJECT ENGINEER: WGI, Inc.

CONTRACTOR: CJ Contracting, LLC.

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

Description:


Extend contract time by 30 days and increase contract cost by \$21,947.77.

Reason for Change Order:

Change Order No. 3 requests an increase in the contract time of 30 days and additional cost of \$21,947.77 due to the additional labor and materials needed to install an additional 21 pieces of Trex side rail, 164 bolts, 328 washers, 164 nuts, and 5 additional boxes of screws to complete the boardwalk railing.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price <u>\$ 385,000.00</u>	Original Contract Time: Substantial Completion 90 days (5/6/24) Ready for final payment: 120 days (6/5/24) days and dates
Net Changes from Previous Change Orders: No. <u>1</u> to No. <u>2</u> <u>\$ 17,000</u>	Net change from Previous Change Orders: No. <u>1</u> to No. <u>2</u> <u>91 days</u>
Contract Price prior to this Change Order: <u>\$ 402,000.00</u>	Contract Time prior to this Change Order: Ready for final payment: 211 days (9/4/24) days and dates
Net Increase (Decrease) of this Change Order: <u>\$ 21,947.77</u>	Net Increase (Decrease) of this Change Order: <u>30 days</u>
Contract Price with all approved Change Orders: <u>\$ 423,947.77</u>	Contract Time with all approved Change Orders: Substantial Completion 211 days (9/4/24) Ready for final payment: 241 days (10/4/24) days and dates

RECOMMENDED:
WGI, Inc.

BY: 
Project Engineer
Christopher LaForte
Senior Project Manager
Date: 8/14/24

APPROVED:
NPBCID

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

ACCEPTED:
CJ Contracting, LLC

BY: 
Contractor
Date: 8/14/24

CJCONTRACTING, LLC

CGC1516638- CCC1330396

Licensed -Bonded- Insured

11924 Forest Hill Blvd Ste. 10A-267 Wellington, FL,
33414

P: 561-273-9985, F: 561-228-1354

carl.CJContracting@gmail.com

Project Location: Mirasol Boardwalk

Project Name: Unit 43 Mirasol Boardwalk Repair and Renovation

Owner: NPBCID

Plans Date: 4/26/24

Drawing Revision: 4/26/24

Date: 8/14/2024

We propose to furnish the necessary labor, material and equipment to install the following phases of work. This proposal is based on the scope of work provided. Items not specifically listed are not included. Permit fees and Engineering fees are the sole responsibility of the owner.

Change order # 3

1. Provide the necessary labor material and equipment to install 21 additional pcs of 2x4x16 Trex side rails.
2. Provide the necessary labor, material and equipment to install an additional 164 bolts, 328 washers, and 164 nuts.
3. Provide the necessary labor, material and equipment to install 5 additional boxes of screws.

Total Cost: \$21,947.77

Additional Day Request for this change order :30 days

Cost Breakdown is below.

Description	Quantity	Cost
2x4x16 Trex Side Rails	21	\$3,931.20
5/8"x12 Hex Bolt	164	\$1,312.00
Oversize Washers	328	\$656.00
Nuts	164	\$1,600.00
MOT Extension	30 days	\$501.69
Fence Staging Extension	30 Days	\$581.88
Estimated Labor	LS	\$13,375.00
Total Cost	LS	\$21,947.77



**WAIVER AND RELEASE OF LIEN
UPON PROGRESS PAYMENT**

The undersigned lienor, in consideration of the progress payment in the amount of \$217,409.44 through pay app 3 of 3 for contract number PRJ637 hereby waives and releases its lien and right to claim a lien for labor, services or materials furnished through 8/12/24 to Northern Palm Beach County Improvement District to the following described property: **Unit 43 Mirasol Boardwalk and Repair , Project number PRJ-637**

Dated on: August 14, 2024

Lienors Name: CJ Contracting, LLC

By: Carl Fleury
Signature

Carl Fleury
Printed Name
Manager
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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Consider Vehicle Purchase Authorization
Purchase Order No. 24-906 and Payment to Gilbert Chevrolet, Inc.

Background

Northern Palm Beach County maintains a fleet of 16 vehicles. On July 2, 2024, a 2024 Silverado was involved in an accident. It was determined via our insurance carrier, that the vehicle was totaled. Northern subsequently received a check in the amount of \$45,664.00 as settlement for the vehicle. Staff has located a replacement 2024 Chevrolet Silverado 1500 at Gilbert Chevrolet.

Fiscal Impact

The funds received from the insurance company will be put towards the purchase of this vehicle. The remaining \$1,272.00 will be paid out of available 23/24 maintenance fees.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-906 to Gilbert Chevrolet in the amount of \$46,936.00, as well as payment to Gilbert Chevrolet, Inc. for the same.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-906

Purchase Order

Vendor :1065

Gilbert Chevrolet Company, Inc

3550 Highway 441 South
Okeechobee, FL 34973
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 08/13/2024
Required Date 08/23/2024
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Board 2 Documents
Description Replacement 2024 Chevrolet Silverado
1500 for the one that was totaled on
7/2/2024

Change Order 0

Project No

Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56401	Replacement 2024 Chevrolet Silverado 1500 for the one that was totaled on 7/2/2024	46,936.00	46,936.00

Total : \$46,936.00

Approval Information

SUSAN P. SCHEFF Board - Approved 46,936.00 08/19/2024 2:28 PM
 CLIFFORD D. BEATTY Executive Director - Approved 46,936.00 08/15/2024 1:12 PM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 46,936.00 08/15/2024 1:11 PM
 LAURA L. HAM Budget Manager - Approved 46,936.00 08/14/2024 5:14 PM
 Kimberly A. Leser District Engineer - Approved 46,936.00 08/14/2024 10:57 AM
 KENNITH R. ROUNDTREE Department Manager - Approved 46,936.00 08/14/2024 10:02 AM
 ERIC A. VINCENT Requester - Submitted 46,936.00 08/13/2024 2:09 PM

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.

_____, 2024

Joseph Abruzzo, Clerk & Comptroller
Palm Beach County
301 North Olive Avenue, Suite 206
West Palm Beach, FL 33401

Re: Northern Palm Beach County Improvement District
Board of Supervisors Meeting Schedule
October 2024 through September 2025

Dear Mr. Abruzzo:

Pursuant to the requirements of Chapter 189.015 (1), Florida Statutes, listed below is the schedule of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District from October 2024 through September 2025.

<u>DATE:</u>	<u>TIME:</u>	<u>LOCATION:</u>	
October 9, 2024	8:00 a.m.*	Administrative Building & EOC	
October 23, 2024	8:00 a.m.	Administrative Building & EOC	
November 20, 2024	8:00 a.m.	Administrative Building & EOC	Annual Meeting
November 20, 2024	8:00 a.m.	Administrative Building & EOC	Regular Meeting
December 18, 2024	8:00 a.m.	Administrative Building & EOC	
January 8, 2025	8:00 a.m.*	Administrative Building & EOC	
January 22, 2025	8:00 a.m.	Administrative Building & EOC	
February 12, 2025	8:00 a.m.*	Administrative Building & EOC	
February 26, 2025	8:00 a.m.	Administrative Building & EOC	
March 12, 2025	8:00 a.m.*	Administrative Building & EOC	
March 26, 2025	8:00 a.m.	Administrative Building & EOC	
April 9, 2025	8:00 a.m.*	Administrative Building & EOC	
April 23, 2025	8:00 a.m.	Administrative Building & EOC	
May 14, 2025	8:00 a.m.*	Administrative Building & EOC	
May 28, 2025	8:00 a.m.	Administrative Building & EOC	

June 11, 2025	8:00 a.m.*	Administrative Building & EOC
June 25, 2025	8:00 a.m.	Administrative Building & EOC
July 9, 2025	8:00 a.m.*	Administrative Building & EOC
July 23, 2025	8:00 a.m.	Administrative Building & EOC
August 13, 2025	8:00 a.m.*	Administrative Building & EOC
August 27, 2025	8:00 a.m.	Administrative Building & EOC
September 10, 2025	8:00 a.m.*	Administrative Building & EOC
September 24, 2025	8:00 a.m.	Administrative Building & EOC

The dates marked with an asterisk denote possible Board of Supervisors or Committee meetings which may be held, on an as-needed basis.

Please contact this office with any questions you may have regarding this matter.

Sincerely,

C. Danvers Beatty, P.E.
Executive Director

CDB/sps

c: South Florida Water Management District
Town of Jupiter
Village of Tequesta
City of Palm Beach Gardens
Village of North Palm Beach
City of Riviera Beach
City of West Palm Beach
Town of Lake Park
Northern Board of Supervisors
Caldwell, Pacetti, et al.
Nabors, Giblin & Nickerson, P.A.
Marcum, LLP
NPBCID Project/Consulting Engineers

**RECOMMENDED DISBURSEMENTS FOR
August 28, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	5,825.74			-	5,825.74
Unit No. 5 - Henry Rolf		-	6,495.00		6,495.00
Unit No. 5A - Vista Center			391,000.00		391,000.00
Unit No. 5D - Oakton Lakes		21,318.75			21,318.75
Unit No. 11 - PGA National		21,318.75			21,318.75
Unit No. 14 - Eastpointe		21,318.75			21,318.75
Unit 16 - P. B. Park of Commerce	306.83	-		99,634.93	99,941.76
Unit No. 18 - Ibis Golf & CC		21,318.75			21,318.75
Unit No. 24 - Ironhorse		21,318.75			21,318.75
Unit No. 31 - BallenIsles		92,388.95			92,388.95
Unit No. 43 - Mirasol		118,979.87			118,979.87
Unit No. 53 - Arden	2,319.14				2,319.14
	8,451.71	317,962.57	397,495.00	99,634.93	823,544.21

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 187

AUGUST 28, 2024

	BOND	LANDOWNER FUNDS	TOTALS
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services-INV#131598)	<u>1,014.50</u>	-	1,014.50
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time)	<u>4,811.24</u>		4,811.24
	5,825.74	-	5,825.74

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 33
August 28, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>5,625.00</u>	5,625.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Invoice #131838)	<u>870.00</u>	870.00
	<u><u>6,495.00</u></u>	<u><u>6,495.00</u></u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 54
AUGUST 28, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Crocs, LLC (PO#24-566 Slip Lining)	239,000.00	
Crocs, LLC (PO#24-564 Slip Lining)	<u>152,000.00</u>	391,000.00
	<u><u>391,000.00</u></u>	<u><u>391,000.00</u></u>

**UNIT OF DEVELOPMENT NO. 5D
DISBURSEMENT NO. 70
AUGUST 28, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.
(Furnish & Install FuelTec Systems)
PO#24-281
FINAL

21,318.75

21,318.75

21,318.75

21,318.75

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 159
AUGUST 28, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

21,318.75

(Furnish & Install FuelTec Systems)

21,318.75

PO#24-282

FINAL

21,318.75

21,318.75

**UNIT OF DEVELOPMENT NO. 14
DISBURSEMENT NO. 73
AUGUST 28, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

(Furnish & Install FuelTec Systems)

21,318.75

PO#24-283

FINAL

21,318.75

21,318.75

21,318.75

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 146
AUGUST 28, 2024**

	BONDS	EIPC	LANDOWNER FUNDS	TOTAL
NPBCID Reimbursements:				
(PB44 FL, LLC c/o TPA Group)			99,634.93	
(NPBCID Personnel time)	306.83			
	306.83	-	99,634.93	99,941.76

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 198
AUGUST 28, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

21,318.75

(Furnish & Install FuelTec Systems)

21,318.75

PO#24-284

FINAL

21,318.75

21,318.75

**UNIT OF DEVELOPMENT NO. 24
DISBURSEMENT NO. 8
AUGUST 28, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

21,318.75

(Furnish & Install FuelTec Systems)

PO#24-285

21,318.75

FINAL

21,318.75

21,318.75

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 209
AUGUST 28, 2024**

	EIPC (Equity in Pooled Cash)	TOTAL
CONSTRUCTION:		
Ferreira Construction Company (Emergency T & M on Seacoast Water Main Break)	34,571.59	
Top Dog Industries, LLC (East Island Way Street Drain Cleaning) (PO#24-725) FINAL	57,817.36	92,388.95
	92,388.95	92,388.95

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 97
AUGUST 28, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
C. J. Contracting, LLC (Boardwalk Renovation Project PO#24-75)	<u>115,479.87</u>	115,479.87
ENGINEERING:		
WGI, Inc. (Engineering for Board Walk Repairs)	<u>3,500.00</u>	3,500.00
	<u>118,979.87</u>	<u>118,979.87</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 136
AUGUST 28, 2024**

BOND

TOTAL

OTHER PROFESSIONALS:

Caldwell & Pacetti

(INV#131783 Legal)

1,042.20

1,042.20

NPBCID Reimbursements:

(NPBCID Personnel time & Auditor)

1,276.94

1,276.94

2,319.14 -

2,319.14



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Results of Refunding Bond Sale

Background

In June of this year, the Board approved a Refunding Bond Award Resolution in order to potentially refund the Unit of Development No. 2C, Series 2014 bonds. Northern's underwriters, Piper Sandler & Co. and RBC Capital Markets sold \$45,600,000 in bonds on August 6, 2024. The bonds were rated BBB- and insured by BAM (Build America Mutual Assurance Company). We are pleased to advise the Board that the refunding resulted in approximately 7.5% Net Present Value (NPV) savings, and cash flow savings of approximately \$8.5 million through final maturity of the bond.

Fiscal Impact

The refunding on the Unit 2C 2014 Series bonds resulted in NPV savings approximating 7.5%, and cash flow savings of approximately \$600,000 each year through the final maturity of the bonds.

The refunding resulted in decreases for all Unit 2C debt assessment rates averaging 9% from the TRIM debt rates. Each townhouse will save approximately \$100 per year, single-family homes in Alton will save about \$200 per year and single-family homes in Artistry will save about \$300 per year in debt service assessments.

Recommendation

No Board action is required.



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Sole Source Designation Resolution for
Poinciana Development Group, Inc. and ShadeFLA, Inc. (2024-04)

Background

In December of 2018, the Board of Supervisors approved the Fourth Amendment to the Unit of Development No. 2C Plan of Improvements to include the Alton Park to be owned and maintained by Northern as Community Infrastructure. In March 2019, Northern awarded a contract to construct the Alton Park project and the project was certified complete in June of 2020. In addition to a restroom facility, playground and exercise equipment, the Alton Park design included a shade sail structure. The shade sail structure suffered damage during a storm event in October 2023, resulting in the need to remove and store the columns and shade sails for safety reasons.

Northern Staff and the District Engineer, in communication with Northern's insurance carrier, consulted with Poinciana Development Group, Inc. and their shade sail design and installation company ShadeFLA, Inc. to obtain pricing for the design, permitting and installation of a Replacement Shade Structure with columns, footers and shade sails to meet the required Alton Park Permit and current building code criteria. ShadeFLA Inc. has designed, permitted and installed other shade structures within the Alton community and, due to their assistance with review, pricing and preliminary design, the District Engineer is recommending that Northern engage Poinciana Development Group, Inc. and ShadeFLA, Inc. as Northern's sole source provider for the design, permitting and installation of the Replacement Shade Structure.

Attached is Resolution No. 2024-04 establishing Poinciana Development Group, Inc. and ShadeFLA, Inc. as a Sole Source Provider for Northern's Alton Park Replacement Shade Structure.

Fiscal Impact

Northern expects to be fully reimbursed by its insurance carrier for the design, permitting and installation of the Replacement Shade Structure, less the \$5,000 deductible.

Recommendation

The District Engineer recommends Northern's Board of Supervisors adopt the attached Sole Source Designation Resolution No. 2024-04.

RESOLUTION NO. 2024-04

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT APPROVING A WAIVER OF HEREINAFTER
SPECIFIED PROVISIONS OF NORTHERN'S
ENGINEERING STANDARDS MANUAL AND THE
ENGAGEMENT OF A SOLE SOURCE PROVIDER FOR
THE DESIGN, PERMITTING AND INSTALLATION OF
CUSTOM TENSION SAIL STRUCTURE, INCLUDING ITS
SHADE SAILS, PARTS AND MATERIALS; AND
PROVIDING AN EFFECTIVE DATE**

WHEREAS, Northern Palm Beach County Improvement District (“Northern”) is an independent special district of the State of Florida, operating in accordance with the provisions of Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes; and

WHEREAS, Northern currently owns a community park in Unit of Development No. 2C which community park has a multi-sail shade structure, that includes columns with footers, shade sails, and artificial turf; and

WHEREAS, During a storm event last year, the aforesaid shade structure was significantly damaged; and

WHEREAS, Staff and the District Engineer have been communicating with Northern’s insurance carrier about the repair and replacement of the damaged shade structure and, as a part of that process, have been in consultation with a company (“Poinciana Development Group, Inc.”) for provision of a proposal for the design and installation of a new custom tension sail structure, including removal of existing footers, and replacement of artificial turf (herein the “Replacement Shade Structure”) that would entail Poinciana’s engagement of the shade sail installation company (“ShadeFLA, Inc.”) that initially designed, permitted and installed two other shade structures for the developer within the Alton Community; and

WHEREAS, the requested proposal, a copy of which is attached, has been received and it is Staff’s opinion that replacement of the damaged shade structure columns, footers and shade sails with the Replacement Shade Structure is one for which there are no companies equally knowledgeable, better qualified and capable of providing the quality and professional expertise necessary for such work as that of Poinciana thorough its use of ShadeFLA Inc.; and

WHEREAS, Staff has requested that the Board approve the waiver of those provisions of Northern’s Engineering Standards Manual requiring internal bid submittals to Northern’s current approved list of general contractors in order to allow for the engagement of Poinciana Development Group, Inc. and ShadeFLA, Inc. as Northern’s sole source provider for the design, permitting and installation of the Replacement Shade Structure.

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

SECTION 1. Based upon the above representations and those provided during the presentation of this matter, the Board finds that Northern engagement of Poinciana Development Group, Inc. and its use of ShadeFLA, Inc., for the design, permitting and installation of the Replacement Shade Structure is in the best interest of Northern and the residents of Unit of Development No. 2C.

SECTION 2. Based upon the above finding, the Board hereby waives the provisions of Northern's Engineering Standards Manual that would require internal bidding by its list of general contractors and further approves the sole sourcing of the design, permitting and installation of the Replacement Shade Structure to Poinciana Development Group, Inc. and ShadeFLA, Inc.

SECTION 3. Any resolution in conflict herewith is hereby superseded by the terms and provisions of this Resolution.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 28th day of August, 2024.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

[DISTRICT SEAL]



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

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

RE: Unit of Development No. 18 – Ibis Golf and Country Club
Consider Acceptance of Bill of Sale for Improvements
and Reimbursement Request

Background

On March 14, 2022, Northern issued Permit No. PER-18-221 to Ibis Property Owners Association, Inc. (The Club at Ibis) for demolition and reconstruction of the east guardhouse on Sandhill Way East. The work authorized in the permit included installation of roadway drainage infrastructure, widened pavement and new curb within the right-of-way of Sandhill Way East. The construction has been completed and certified by the engineer of record. The attached Bill of Sale conveys the roadway and drainage improvements to Northern upon acceptance.

At the time of permit issuance, Northern agreed to reimburse the Club for the final lift of asphalt and final striping of Sandhill Way East. This work was planned to be completed by Northern contractors prior to the start of the Guardhouse Modification Work. Instead, Northern agreed to have the Club complete the work in conjunction with the guardhouse modifications and Northern would reimburse the cost of the asphalt overlay and final striping upon completion. The 3/4-inch asphalt overlay and final striping cost, confirmed by the engineer of record, total \$61,784.00.

Fiscal Impact

Reimbursement for the road work was budgeted in the 2023/2024 maintenance budget. The cost of maintaining these improvements will be included in the Unit 18 maintenance budget going forward. Permit inspection fees of \$3,629.07 owed to Northern will be netted out of the \$61,784.00 prior to reimbursement.

Recommendation

The District Engineer & Director of Finance recommend acceptance of the attached Bill of Sale and reimbursement of \$61,784.00, less owed permit inspection fees of \$3,629.07, for installation of the 3/4-inch asphalt overlay and final striping on Sandhill Way East.

NAME OF PROJECT: PER-18-221 Ibis GCC Guard House Relocation
Northern Palm Beach County Improvement District
Unit No. 18 Ibis Golf and Country Club
Bill of Sale

**BILL OF SALE
TO
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

KNOW ALL MEN BY THESE PRESENTS, that Ibis Property Owners Assoc., Inc., whose street address is 9055 Ibis Blvd., WPB, FL 33412, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels 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 title of same as aforesaid; and that Party of the First Part will warrant and defend the conveyance of title 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.

The Party of the First Part further hereby warrants that the goods and chattels described in attached Exhibit "A" are and will be free from defects due to installation and/or materials for a period of twelve (12) months from the date of execution of this document and further agrees to reimburse the Party of the Second Part in full for any reasonable and necessary replacement or repairs fees and costs (as reasonably determined by the Party of the Second Part), that are incurred due to any such defects during the twelve (12) month warranty period, which replacement or repair fees and costs shall be set out in an invoice from the person or entity performing the replacement or repairs.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this 4 day of JUNE, 2024

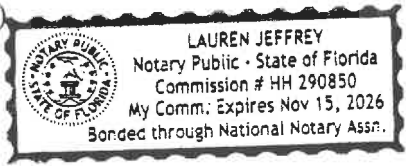
Ibis Property Owners Assoc., Inc.
(Name of First Party)

By: [Signature]
Print: STEPHEN LOGUOLEG
Title: DC V.P.

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 5 day of June, 2024, by Stephen J. Loguoleg, as GM / COO, for Ibis Property Owners Association, Inc.

(Notary Seal)



[Signature]
Notary Public State of Florida
Lauren Jeffrey
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

ATTEST:

Accepted by Northern Palm Beach County Improvement District

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____
Date: _____

[DISTRICT SEAL]

BILL OF SALE EXHIBIT "A"

IBIS EAST GUARD HOUSE

(DESCRIPTION OF WORKS AND MATERIALS)

DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST
DRAINAGE				
Dr. Inlet	3	EA	\$ 4,500.00	\$ 13,500.00
Dr. Manhole	1	EA	\$ 5,500.00	\$ 5,500.00
15" RCP	28	LF	\$ 80.00	\$ 2,240.00
PAVING				
12" Compacted				
Subgrade	705	SY	\$ 5.00	\$ 3,525.00
13-1/2" Limerock				
Base	678	SY	\$ 18.00	\$ 12,204.00
Mill 1-14" Asphalt	4,264	SY	\$ 3.00	\$ 12,792.00
1-1/4" Type				
SP 9.5 asphalt	6,623	SY	\$ 9.00	\$ 59,607.00
3/4" SP 9.5				
Overlay	6,623	SY	\$ 8.00	\$ 52,984.00
Type "F" C & G	930	LF	\$ 30.00	\$ 27,900.00
Type "D" Curb	405	LF	\$ 25.00	\$ 10,125.00
Pavement Mark.				
& Signage	1	LS	\$ 8,800.00	\$ 8,800.00
TOTAL				\$ 209,177.00

Note: Prices include all material and labor of facilities as installed,
and shown on Accepted Record Drawings

I HERBY CERTIFY THAT THE ABOVE COST BREAKDOWN IS COMPLETE AND ACCURATE

John F. Wheeler, P.E.
Engineer of Record



Digitally signed by John Wheeler
Date: 2024.06.05 13:52:27 -04'00'
Adobe Acrobat version:
2024.002.20687

(Engineer's Seal

Date _____



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

FROM: Kenneth E. Roundtree, Director of Operations

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

RE: Unit of Development No. 38 – Harbour Isles
Consider Purchase Order No. 24-903 to Shenandoah Construction
Roadway Catch Basin Cleaning

Background

Northern Palm Beach County Improvement District owns/maintains the surface water management system in Unit 38, Harbour Isles. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. This activity was planned and budgeted during this fiscal year. Requests for proposals were sent to three of Northern's contractors and three responses were received. Shenandoah Construction submitted the lowest quote in the amount of \$48,500.00.

Fiscal Impact

There are sufficient maintenance funds in the 23/24 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No 24-903 to Shenandoah Construction in the amount of \$48,500.00.

**BID For Harbour Isles Cleaning and TV
Harbour Isles
Unit No. 38**

Shenandoah

Flotech

Top Dog

Item	Description	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	Cleaning and TV	38			\$48,500.00		\$67,571.50		\$76,194.89
2					-		-		-
3					-		-		-
4					-		-		-
5					-		-		-
6					-		-		-
7					-		-		-
8					-		-		-
9					-		-		-
10					-		-		-
11					-		-		-
12					-		-		-
13					-		-		-
14					-		-		-
15					-		-		-
16					-		-		-

Total Bid Price

\$48,500.00

\$67,571.50

\$76,194.89



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-903

Purchase Order

Vendor :661

Shenandoah Construction

1888 N.W. 22nd Street
Pompano Beach, FL 33069
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 08/13/2024
Required Date 08/23/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description 5 year street drain cleaning and tv of unit 38

Change Order 0
Project No
Invoice to Y
follow

Comments : LH: THE FOLLOWING NEEDS TO BE ADDRESSED: Per Greg at 5 yr CIP mtg 3/13/2024 "won't be getting this work done in FY24". Carrying forward balance to FY25 budget. KER: Project moved to current FY due to complaint by HOA. This will complete the work and will not be needed in upcoming year

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3801	54617	5 year street drain cleaning and tv of unit 38	48,500.00	48,500.00

Total : \$48,500.00

Approval Information

SUSAN P. SCHEFF Board - Approved 48,500.00 08/14/2024 4:24 PM
 CLIFFORD D. BEATTY Executive Director - Approved 48,500.00 08/14/2024 8:13 AM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 48,500.00 08/13/2024 5:17 PM
 LAURA L. HAM Budget Manager - Approved 48,500.00 08/13/2024 1:20 PM
 Kimberly A. Leser District Engineer - Approved 48,500.00 08/13/2024 12:25 PM
 KENNITH R. ROUNDTREE Department Manager - Approved 48,500.00 08/13/2024 12:15 PM
 Greg Sale Requester - Submitted 48,500.00 08/13/2024 9:56 AM

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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

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

RE: Unit of Development No. 53 – Arden
Consider Acceptance of Letter of Commitment and Indemnification and Hold Harmless Agreement for Pod H-North (Phase 2) and Pod D-Northeast (Phase 1)

Background

Lennar Homes, LLC is requesting approval to construct the public water, sewer and drainage improvements for the remainder of Pod H-North (Phase 2) and a portion of the improvements for Pod D-Northeast (Phase 1) currently included in the Unit 53 Plan of Improvements (POI). The Board approved a similar request to construct the public water and sewer improvements in Pod H-North (Phase 1) in January of this year, and those improvements are now being transferred over to Palm Beach County Water Utilities, as anticipated in the Unit 53 POI.

Lennar's construction of the public improvements in Pod H-North (Phase 2) and Pod D-Northeast (Phase 1) will allow development of the remaining 67 homes within Pod H-North and 34 of the 122 homes within Pod D-Northeast to be constructed earlier than would be possible with the Public Bidding of the full pod development plans. In addition, the remainder of the Arden Park Drive loop road and the water and sewer services necessary for the North Amenity Center are included in the Pod H-North (Phase 2) improvements and will allow construction of the Amenity Center to move forward as well.

The public drainage, water and sewer improvements will be paid for directly by Lennar and subsequently conveyed to Northern and Palm Beach County Water Utilities, respectively, as anticipated in the Unit 53 POI.

Lennar has obtained the permits for Pod H-North and Pod D-Northeast developments including approval from Palm Beach County Water Utilities for phasing the water and sewer improvements. Lennar has applied for modifications to the issued Northern Permits for Pod H-North (PER-53-031) and Pod D-Northeast (PER-53-033) to identify the public drainage improvements to be funded, installed and turned over to Northern for ownership at completion, as anticipated in the Unit 53 POI. At the District's request, Lennar has provided the attached Letter of Commitment and executed Indemnification and Hold Harmless Agreement identifying their intent to fund, construct and transfer the public water and sewer improvements to Palm Beach County Water Utilities as intended by the Unit's POI.

Fiscal Impact

The cost of maintaining the public drainage improvements will be included in the Unit 53 maintenance budget going forward.

Recommendation

Northern Staff, District Engineer and General Counsel recommend acceptance of the Letter of Commitment and execution of the Indemnification and Hold Harmless Agreement from Lennar Homes, LLC for Pod H-North (Phase 2) and Pod D-Northeast (Phase 1).

MEMORANDUM

To: Northern Palm Beach County Improvement District
Board of Directors
Attn. Kim Leser P.E.

From: Gregory J. Pettibon
Vice President of Land Development

Date: 8/13/2024

Subject: Arden (Unit 53) Letter Commitment Pod H-North Phase 2 and Pod D-Northeast Phase 1

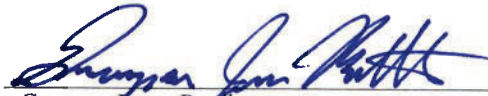
Board Members.

This letter is confirmation that Lennar Homes, LLC will construct the Phase 2 portion of Arden PUD Pod H-North and the Phase 1 portion of Arden PUD Pod D-Northeast as shown on the attached plans, dated December 12, 2023, that were prepared by Michael B. Schorah and Associates, Inc.

A portion of the Water and Wastewater Facilities and Public Drainage System included in the Northern Palm Beach County Improvement District's Unit 53 Plan of Improvements are included in this construction.

Lennar Homes, LLC will fund, timely construct and convey to Palm Beach County Water Utilities said portion of the Unit 53 Plan of Improvements as outlined in the attached executed Indemnification and Hold Harmless Agreement

Sincerely,



Gregory Jason Pettibon
Vice President of Land Development
Lennar Homes, LLC / Palm Atlantic Division



"At Lennar, "satisfaction" is only satisfactory. We are dedicated to making our Associates, Trades & Customers
"Tickled, Delighted and Happy!"

**INDEMNIFICATION AND HOLD HARMLESS AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
LENNAR HOMES, LLC
(Unit of Development No. 53)**

THIS AGREEMENT (the “Agreement”) shall be effective as of the _____ day of _____, 2024 (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, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the “District”), and Lennar Homes, LLC, a Florida Limited Liability Company, whose street address is 3931 RCA Blvd, Suite 3105 Palm Beach Gardens, FL 33410 (hereinafter referred to as the “Indemnifying Party”).

RECITALS:

WHEREAS, the Indemnifying Party has or intends to submit a request (the “Request”) to the District for authorization for the Indemnifying Party to pay for, construct and convey to Palm Beach County those facilities described in attached Exhibit “A” (the “Facilities”) for which the District is the current permittee pursuant to Palm Beach County Permit No. 21-530 and 21-574 (the “Permit”); and

WHEREAS, as a condition to the District’s consideration and approval of the Indemnifying Party’s Request, the District requires that the Indemnifying Party first enter into this Agreement for the purposes set forth herein.

NOW, THEREFORE, for and in consideration of the sum of One Dollar (\$1.00) and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the District and Indemnifying Party do hereby agree as follows, namely:

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

SECTION 2. INDEMNIFICATION AND HOLD HARMLESS. (A) The Indemnifying Party shall indemnify and hold harmless the District, its board members, officers, employees, agents, consultants, representatives, assigns or successors: (i) against and from all claims, costs, losses, damages, judgments, expenses, attorneys fees, professional fees, expert fees or any other liabilities arising out of or deriving from the Indemnifying Party’s payment for, construction and conveyance to Palm Beach County of the Facilities or from any activity permitted or suffered by anyone, including the Indemnifying Party and its officers, employees, agents, consultants, contractors, guests, invitees or any other individuals (authorized or unauthorized), in or about the Facilities; (ii) against and from the Indemnifying Party’s failure, including that of its officers,

employees, guests, agents, consultants, invitees or contractors to comply with any law, rule, regulation or order of any governmental authority pertaining to the payment for, construction and conveyance to Palm Beach County of the Facilities and (iii) against and from all claims of whatsoever nature arising from any breach or default in the performance of any obligation of the Indemnifying Party to be performed under the terms of the Permit or on behalf of the Indemnifying Party for the Facilities.

(B) The District shall not be liable to the Indemnifying Party, the Indemnifying Party's officers, employees, agents, consultants, contractors, guests, invitees, or any other user (authorized or unauthorized) of the Facilities for any damages or losses to person or property caused by or arising out of the use by anyone of the Facilities. Indemnifying Party further agrees to indemnify and hold the District harmless from and against all claims for damages to the property or persons arising from any activity, work or thing done, permitted or suffered by anyone in or about the Facilities. It being expressly understood and agreed that the District shall not be liable for personal injury or damage or loss of anyone's personal property for any cause whatsoever relating to the payment for, construction and conveyance to Palm Beach County of the Facilities.

(C) The Indemnifying Party, as a material part of the consideration to the District for the District's consideration and approval of the Indemnifying Party's construction and conveyance to Palm Beach County of the Facilities, does hereby assume all risks of damage to the Facilities or injury to persons in, on or about the Facilities, from any cause other than the District's willful or intentional acts. This Indemnification and Hold Harmless Agreement shall apply to all claims against the District, including claims attributable in whole or part to the District's negligent acts or omissions, and the Indemnifying Party waives all such claims against the District.

(D) The Indemnifying Party shall give prompt written and oral notice to the District within twenty-four (24) hours after the occurrence of any event of casualty or accidents to any person or any property involving the Facilities.

SECTION 3. TERM. The term of this Agreement shall be in perpetuity unless and until otherwise agreed to in writing by and between the parties but in no event for less than five (5) years from the Effective Date.

SECTION 4. MISCELLANEOUS PROVISIONS.

- A. Notice Format. All notices, amendments, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and may be (as elected by the party giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed by registered or certificated mail (postage prepaid), return receipt requested, to the following addresses:

(Balance of page intentionally left blank)

As to Northern: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418
Attn: Executive Director
Telephone: (561) 624-7830
Email:

As to Indemnifying Party: Lennar Homes, LLC
3931 RCA Blvd, Suite 3105
Palm Beach Gardens, FL 33410
Attn: Gregory Jason Pettibon
Telephone: (561) 415-0229
Email: Greg.Pettibon@lennar.com

B. Entire Agreement. This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof and shall be a covenant running with the Property.

C. Binding Effect. All 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, grantees, successors, and permitted assigns.

D. Assignability. The Agreement may not be assigned or transferred without the prior written consent of the other party to this Agreement.

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 law principle. Venue of all proceedings in connection herewith shall lie exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever its respective rights may have been in the selection of venue.

G. Non-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. Enforcement of Remedies. The failure of any party to insist on the strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights to 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 or conditions.

J. Construction. The parties acknowledge that each has shared equally in the drafting and preparation of this Agreement and, accordingly, no Court or Administrative Hearing Officer 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.

K. Attorney's Fees. It is hereby understood and agreed that in the event any lawsuit in the judicial system, 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 recover reasonable attorney's fees and costs, including appellate fees and costs.

L. Recording. This Agreement shall be recorded in the public records of Palm Beach County, Florida

M. 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 the same instrument.

N. Effective Date. The effective date of this Agreement shall be as of the date it has been executed by both the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates hereinafter written.

(Separate Signature Pages Attached)

Executed by the DISTRICT this ____ day of _____, 2024.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT,
an independent special district of the State of
Florida.

Print Name: _____

By: _____
President, Board of Supervisors

Print Name: _____

ATTEST:

Assistant Secretary

(SEAL)

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 _____, 2024, 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 _____.

Executed by the INDEMNIFYING PARTY this 9th day of August, 2024.

WITNESSES: [Signature]
Print Name: Melissa Berry

WITNESSES: [Signature]
Print Name: TEO AKIARMA

Lennar Homes, LLC
By: [Signature]
Print Name: Gregory Pettibon
Title: Vice President - Land Development

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 9th day of August, 2024, by Gregory Pettibon, as Authorized Agent for Lennar Homes, LLC.
(Notary Seal)

[Signature]
Notary Public State of Florida
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

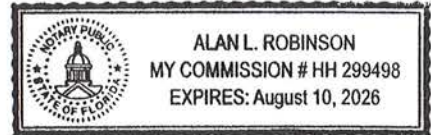


Exhibit "A"

DESCRIPTION OF FACILITIES

POD D-NORTHEAST PHASE 1

Item	Unit	Quantity
12" PVC C-900 DR 18 Water Main	L.F.	200
6" PVC C-900 DR 18 Water Main	L.F.	1,635
12" Butterfly Valve and Box (Water)	EACH	1
6" Gate Valve and Box (Water)	EACH	5
Fire Hydrant Assembly including 6" Gate Valve	EACH	3
Sample Point	EACH	4
Remove Plug and Connect to Existing Water Main	EACH	2
Single Water Service Complete to Point of Service	EACH	9
Double Water Service Complete to Point of Service	EACH	13
3/4" RPZ Backflow Preventer	EACH	1
Plug with 2" Blowoff	EACH	2
8" P.V.C. SDR 26 0' - 6' cut	L.F.	217
8" P.V.C. SDR 26 6' - 8' cut	L.F.	1,340
8" P.V.C. SDR 26 8' - 10' cut	L.F.	388
4' Diameter Manhole 0' - 6' cut	EACH	1
4' Diameter Manhole 6' - 8' cut	EACH	7
4' Diameter Manhole 8' - 10' cut	EACH	1
Manhole Drop Connection	EACH	1
Double Sewer Service w/cleanout and Mini Manhole	EACH	17
Single Sewer Service w/cleanout and Mini Manhole	EACH	1
Remove Plug and Connect to Existing Manhole	EACH	1
Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	1
Concrete Collar Around Manhole	EACH	1
Plug for Future Sewer Connection	EACH	1

Exhibit "A"

DESCRIPTION OF FACILITIES

POD H-NORTH PHASE 2

Item	Unit	Quantity
12" PVC C-900 DR 18 Water Main	L.F.	1,360
12" DIP Class 50 Water Main	L.F.	60
8" PVC C-900 DR 18 Water Main	L.F.	890
6" PVC C-900 DR 18 Water Main	L.F.	445
12" Butterfly Valve and Box (Water)	EACH	2
8" Gate Valve and Box (Water)	EACH	3
Fire Hydrant Assembly including 6" Gate Valve	EACH	5
Sample Point	EACH	5
Remove Plug and Connect to Existing Water Main	EACH	3
Single Water Service Complete to Point of Service	EACH	14
Double Water Service Complete to Point of Service	EACH	26
Plug with 2" Blowoff	EACH	1
8" P.V.C. SDR 26 0' - 6' cut	L.F.	313
8" P.V.C. SDR 26 6' - 8' cut	L.F.	939
8" P.V.C. SDR 26 8' - 10' cut	L.F.	724
8" P.V.C. SDR 26 10' - 12' cut	L.F.	172
8" P.V.C. SDR 26 12' - 14' cut	L.F.	75
4' Diameter Manhole 0' - 6' cut	EACH	3
4' Diameter Manhole 6' - 8' cut	EACH	6
4' Diameter Manhole 10' - 12' cut	EACH	1
Double Sewer Service w/cleanout and Mini Manhole	EACH	29
Single Sewer Service w/cleanout and Mini Manhole	EACH	7
Remove Plug and Connect to Existing Manhole	EACH	2
Remove Concrete Collar, Adjust Manhole Rim, Refurbish	EACH	2



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
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: August 28, 2024

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

RE: Proposed Unit of Development No. 54 – Artistry Lakes
Consider Resolution No. 2024-05

Background

During the July 24, 2024 Board Meeting, the District’s Board of Supervisors unanimously approved the creation and designation of Unit of Development No. 54 – Artistry Lakes. Attached for Board consideration is Resolution No. 2024-05 approving and confirming the creation of Unit of Development No. 54 - Artistry Lakes.

Fiscal Impact

A \$2,500.00 deposit for Unit Formation has been received from Kolter Homes.

Recommendation

Northern Staff recommends the Board of Supervisors approve Resolution No. 2024-05 approving and confirming the creation of Unit of Development No. 54 - Artistry Lakes.

RESOLUTION NO. 2024-05

**RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
APPROVING AND CONFIRMING THE CREATION OF
UNIT OF DEVELOPMENT NO. 54**

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (“District”) is an independent special district duly organized and validly existing under the Constitution and the Laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

WHEREAS, on July 24, 2024 the District’s Board of Supervisors unanimously approved the creation and designation of those lands described in attached Exhibit “A” (all of which are located within the District’s jurisdictional boundaries) as the District’s Unit of Development No. 54; and

WHEREAS, in accordance with Chapter 2000-467, Laws of Florida, as amended, the District published a Notice of Public Hearing on the District’s creation, fixing of the geographical boundaries and designation of those lands described in attached Exhibit “A” as Unit of Development No. 54; and

WHEREAS, the Public Hearing on the District’s creation, fixing of the geographical boundaries and designation of those lands described in attached Exhibit “A” as the District’s Unit of Development No. 54 was held today at 8:00 A.M. on Wednesday, August 28, 2024; and

WHEREAS, no objections were received at the Public Hearing on the District’s creation, fixing of the geographical boundaries and designation of those lands described in attached Exhibit “A” as the District’s Unit of Development No. 54.

NOW, THEREFORE, be it resolved by the Board of Supervisors of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, as follows:

1. It is hereby ordered that the District’s creation, fixing of the geographical boundaries as set forth in attached Exhibit “A” and designation of same as Unit of Development No. 54 is hereby confirmed.

2. That development of a Plan of Improvements for Unit of Development No. 54 is hereby authorized to be prepared in accordance with applicable provisions of Chapter 298, Florida Statutes and Ch. 2000-467, Laws of Florida, as amended, (together the “Act”).

3. All resolutions or parts of resolutions in conflict herewith are hereby repealed.
4. This Resolution shall take effect immediately upon its adoption.

THIS RESOLUTION PASSED AND WAS ADOPTED THE 28th DAY OF AUGUST, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST

By: _____
Assistant Secretary

By: _____
President

Exhibit "A"

DESCRIPTION:

PALM BEACH COUNTY IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 54

A PARCEL OF LAND LYING IN SECTION 22, 27 AND 34, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 27, THENCE SOUTH 89° 08' 03" EAST ALONG THE NORTH LINE OF SAID SECTION 27 A DISTANCE OF 780.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL; THENCE NORTH 00° 33' 09" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 22 A DISTANCE OF 360.01 FEET TO A POINT ON THE SOUTH LINE OF DEER RUN, PLAT BOOK 35, PAGE 34, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; THENCE SOUTH 89° 08' 03" EAST, ALONG A LINE 360.00 FEET NORTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 27 AND ALONG THE SOUTH LINE OF SAID DEER RUN, A DISTANCE OF 2158.03 FEET; THENCE SOUTH 1° 02' 42" WEST, ALONG A LINE 2934.91 EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 9031.74 FEET; THENCE NORTH 88° 24' 56" WEST, ALONG THE NORTH RIGHT OF WAY LINE OF SOUTHERN BOULEVARD (STATE ROAD 80) PER DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 93120-2525 DATED MAY 1984, A DISTANCE OF 2154.92 FEET TO A POINT ON THE EAST LINE OF ARDEN P.U.D. PLAT 1, PLAT BOOK 122, PAGE 32, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHEAST CORNER OF SAID ARDEN P.U.D. PLAT 1; THENCE NORTH 1° 02' 36" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 34 AND ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 3362.46 FEET; THENCE NORTH 1° 02' 42" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 AND CONTINUING ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 5282.25 FEET TO THE POINT OF BEGINNING.

SAID PARCEL BEING 19,433,993 SQUARE FEET OR 446.143 ACRES MORE OR LESS.


LYING IN PALM BEACH COUNTY, FLORIDA.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON FEBRUARY 12, 2024. I FURTHER CERTIFY THAT THIS DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 1

 **CAULFIELD & WHEELER, INC.**
CIVIL ENGINEERING – LAND PLANNING
LANDSCAPE ARCHITECTURE – SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

Digitally signed by
David Lindley
Date: 2024.02.13
14:19:51 -05'00'
Adobe Acrobat
version:
2017.01.30142

 DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
L.B. 3591

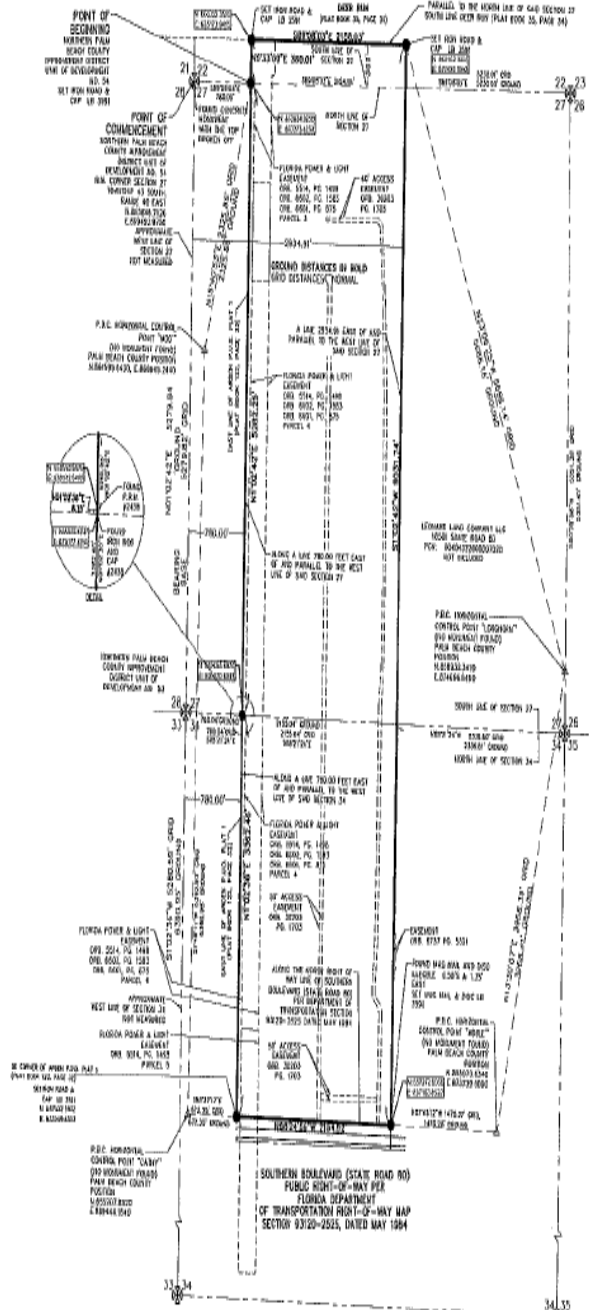
DATE	02-12-2024
DRAWN BY	DD
F.B./ PG.	N/A
SCALE	N/A
JOB NO.	09256

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT UNIT OF
DEVELOPMENT NO. 54



LEGEND

- AC - AIR CORPUS
- AN - ANCHORAGE
- AS - ASBESTOS
- BL - BULKHEAD
- CC - CEMENT CONCRETE
- CH - CHIMNEY
- CL - CLAY
- CO - COAL
- CP - CEMENT PLASTER
- CS - CEMENT SURFACE
- DC - DRAINAGE
- EC - ELECTRIC
- EN - ENGINEERING
- EP - EARTHWORK
- ES - EARTH SURFACE
- FC - FLOOR CONCRETE
- FD - FLOOR DRAIN
- FG - FLOOR GRASS
- FL - FLOOR LATH
- FM - FLOOR MAT
- FR - FLOOR
- FS - FLOOR SURFACE
- FT - FLOOR TILE
- FW - FLOOR WOOD
- GC - GROUND COVER
- GL - GROUND LEVEL
- GR - GRASS
- GS - GROUND SURFACE
- HA - HARDWARE
- HC - HARDWARE COVER
- HE - HARDWARE
- HL - HARDWARE LATH
- HM - HARDWARE MAT
- HN - HARDWARE NAIL
- HO - HARDWARE OIL
- HP - HARDWARE PAINT
- HS - HARDWARE SURFACE
- HT - HARDWARE TILE
- HW - HARDWARE WOOD
- IA - IRON
- IB - IRON BOLT
- IC - IRON CEMENT
- ID - IRON DRAIN
- IE - IRON ELECTRIC
- IF - IRON FLOOR
- IG - IRON GRASS
- IL - IRON LATH
- IM - IRON MAT
- IN - IRON NAIL
- IO - IRON OIL
- IP - IRON PAINT
- IS - IRON SURFACE
- IT - IRON TILE
- IW - IRON WOOD
- JA - JAMES
- JB - JAMES BOLT
- JC - JAMES CEMENT
- JD - JAMES DRAIN
- JE - JAMES ELECTRIC
- JF - JAMES FLOOR
- JG - JAMES GRASS
- JL - JAMES LATH
- JM - JAMES MAT
- JN - JAMES NAIL
- JO - JAMES OIL
- JP - JAMES PAINT
- JS - JAMES SURFACE
- JT - JAMES TILE
- JW - JAMES WOOD
- KA - KAY
- KB - KAY BOLT
- KC - KAY CEMENT
- KD - KAY DRAIN
- KE - KAY ELECTRIC
- KF - KAY FLOOR
- KG - KAY GRASS
- KL - KAY LATH
- KM - KAY MAT
- KN - KAY NAIL
- KO - KAY OIL
- KP - KAY PAINT
- KS - KAY SURFACE
- KT - KAY TILE
- KW - KAY WOOD
- LA - LAMINATE
- LB - LAMINATE BOLT
- LC - LAMINATE CEMENT
- LD - LAMINATE DRAIN
- LE - LAMINATE ELECTRIC
- LF - LAMINATE FLOOR
- LG - LAMINATE GRASS
- LL - LAMINATE LATH
- LM - LAMINATE MAT
- LN - LAMINATE NAIL
- LO - LAMINATE OIL
- LP - LAMINATE PAINT
- LS - LAMINATE SURFACE
- LT - LAMINATE TILE
- LW - LAMINATE WOOD
- MA - MASONRY
- MB - MASONRY BOLT
- MC - MASONRY CEMENT
- MD - MASONRY DRAIN
- ME - MASONRY ELECTRIC
- MF - MASONRY FLOOR
- MG - MASONRY GRASS
- ML - MASONRY LATH
- MM - MASONRY MAT
- MN - MASONRY NAIL
- MO - MASONRY OIL
- MP - MASONRY PAINT
- MS - MASONRY SURFACE
- MT - MASONRY TILE
- MW - MASONRY WOOD
- NA - NAIL
- NB - NAIL BOLT
- NC - NAIL CEMENT
- ND - NAIL DRAIN
- NE - NAIL ELECTRIC
- NF - NAIL FLOOR
- NG - NAIL GRASS
- NL - NAIL LATH
- NM - NAIL MAT
- NN - NAIL NAIL
- NO - NAIL OIL
- NP - NAIL PAINT
- NS - NAIL SURFACE
- NT - NAIL TILE
- NW - NAIL WOOD
- OB - OBTAIN
- OC - OBTAIN CEMENT
- OD - OBTAIN DRAIN
- OE - OBTAIN ELECTRIC
- OF - OBTAIN FLOOR
- OG - OBTAIN GRASS
- OL - OBTAIN LATH
- OM - OBTAIN MAT
- ON - OBTAIN NAIL
- OO - OBTAIN OIL
- OP - OBTAIN PAINT
- OS - OBTAIN SURFACE
- OT - OBTAIN TILE
- OW - OBTAIN WOOD
- PA - PALM
- PB - PALM BOLT
- PC - PALM CEMENT
- PD - PALM DRAIN
- PE - PALM ELECTRIC
- PF - PALM FLOOR
- PG - PALM GRASS
- PL - PALM LATH
- PM - PALM MAT
- PN - PALM NAIL
- PO - PALM OIL
- PP - PALM PAINT
- PS - PALM SURFACE
- PT - PALM TILE
- PW - PALM WOOD
- QA - QUARTZ
- QB - QUARTZ BOLT
- QC - QUARTZ CEMENT
- QD - QUARTZ DRAIN
- QE - QUARTZ ELECTRIC
- QF - QUARTZ FLOOR
- QG - QUARTZ GRASS
- QL - QUARTZ LATH
- QM - QUARTZ MAT
- QN - QUARTZ NAIL
- QO - QUARTZ OIL
- QP - QUARTZ PAINT
- QS - QUARTZ SURFACE
- QT - QUARTZ TILE
- QW - QUARTZ WOOD
- RA - RAIL
- RB - RAIL BOLT
- RC - RAIL CEMENT
- RD - RAIL DRAIN
- RE - RAIL ELECTRIC
- RF - RAIL FLOOR
- RG - RAIL GRASS
- RL - RAIL LATH
- RM - RAIL MAT
- RN - RAIL NAIL
- RO - RAIL OIL
- RP - RAIL PAINT
- RS - RAIL SURFACE
- RT - RAIL TILE
- RW - RAIL WOOD
- SA - SAND
- SB - SAND BOLT
- SC - SAND CEMENT
- SD - SAND DRAIN
- SE - SAND ELECTRIC
- SF - SAND FLOOR
- SG - SAND GRASS
- SL - SAND LATH
- SM - SAND MAT
- SN - SAND NAIL
- SO - SAND OIL
- SP - SAND PAINT
- SS - SAND SURFACE
- ST - SAND TILE
- SW - SAND WOOD
- TA - TANK
- TB - TANK BOLT
- TC - TANK CEMENT
- TD - TANK DRAIN
- TE - TANK ELECTRIC
- TF - TANK FLOOR
- TG - TANK GRASS
- TL - TANK LATH
- TM - TANK MAT
- TN - TANK NAIL
- TO - TANK OIL
- TP - TANK PAINT
- TS - TANK SURFACE
- TT - TANK TILE
- TW - TANK WOOD
- UB - UNDER
- UC - UNDER CEMENT
- UD - UNDER DRAIN
- UE - UNDER ELECTRIC
- UF - UNDER FLOOR
- UG - UNDER GRASS
- UL - UNDER LATH
- UM - UNDER MAT
- UN - UNDER NAIL
- UO - UNDER OIL
- UP - UNDER PAINT
- US - UNDER SURFACE
- UT - UNDER TILE
- UW - UNDER WOOD
- VA - VALVE
- VB - VALVE BOLT
- VC - VALVE CEMENT
- VD - VALVE DRAIN
- VE - VALVE ELECTRIC
- VF - VALVE FLOOR
- VG - VALVE GRASS
- VL - VALVE LATH
- VM - VALVE MAT
- VN - VALVE NAIL
- VO - VALVE OIL
- VP - VALVE PAINT
- VS - VALVE SURFACE
- VT - VALVE TILE
- VW - VALVE WOOD
- WA - WATER
- WB - WATER BOLT
- WC - WATER CEMENT
- WD - WATER DRAIN
- WE - WATER ELECTRIC
- WF - WATER FLOOR
- WG - WATER GRASS
- WL - WATER LATH
- WM - WATER MAT
- WN - WATER NAIL
- WO - WATER OIL
- WP - WATER PAINT
- WS - WATER SURFACE
- WT - WATER TILE
- WW - WATER WOOD
- XA - X-RAY
- XB - X-RAY BOLT
- XC - X-RAY CEMENT
- XD - X-RAY DRAIN
- XE - X-RAY ELECTRIC
- XF - X-RAY FLOOR
- XG - X-RAY GRASS
- XL - X-RAY LATH
- XM - X-RAY MAT
- XN - X-RAY NAIL
- XO - X-RAY OIL
- XP - X-RAY PAINT
- XS - X-RAY SURFACE
- XT - X-RAY TILE
- XW - X-RAY WOOD
- YA - YARD
- YB - YARD BOLT
- YC - YARD CEMENT
- YD - YARD DRAIN
- YE - YARD ELECTRIC
- YF - YARD FLOOR
- YG - YARD GRASS
- YL - YARD LATH
- YM - YARD MAT
- YN - YARD NAIL
- YO - YARD OIL
- YP - YARD PAINT
- YS - YARD SURFACE
- YT - YARD TILE
- YW - YARD WOOD
- ZA - ZONE
- ZB - ZONE BOLT
- ZC - ZONE CEMENT
- ZD - ZONE DRAIN
- ZE - ZONE ELECTRIC
- ZF - ZONE FLOOR
- ZG - ZONE GRASS
- ZL - ZONE LATH
- ZM - ZONE MAT
- ZN - ZONE NAIL
- ZO - ZONE OIL
- ZP - ZONE PAINT
- ZS - ZONE SURFACE
- ZT - ZONE TILE
- ZW - ZONE WOOD



NOTE
CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
ALL DISTANCES ARE AS SHOWN ON THIS PLAN.
CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
ALL DISTANCES ARE AS SHOWN ON THIS PLAN.

DESCRIPTION
THIS PLAN SHOWS THE PROPOSED IMPROVEMENTS TO THE PUBLIC RIGHT-OF-WAY PER FLORIDA DEPARTMENT OF TRANSPORTATION, SECTION 9320-2555, DATED MAY 1984.

- 1. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
- 2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
- 3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
- 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.
- 5. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FROM THE APPROPRIATE AGENCIES.

CONTRACT
THIS PLAN SHOWS THE PROPOSED IMPROVEMENTS TO THE PUBLIC RIGHT-OF-WAY PER FLORIDA DEPARTMENT OF TRANSPORTATION, SECTION 9320-2555, DATED MAY 1984.

CALLFIELD & WHEELER, INC.
ENGINEERS AND ARCHITECTS
1000 N. W. 10th Ave., Suite 1000
Fort Lauderdale, Florida 33309
TEL: (305) 555-1234

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT NO. 54
UNIT OF DEVELOPMENT NO. 54

DATE: 10/15/84
SCALE: AS SHOWN

NO. 9250
OF 1 SHEETS

RESOLUTION NO. 2024-06

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING ITS 2024/2025 ANNUAL BUDGET; LEVYING ITS 2024/2025 NON-AD VALOREM ASSESSMENTS; ADOPTING THE 2024/2025 NON-AD VALOREM ASSESSMENT ROLL AND APPOINTING AUTHORIZED REPRESENTATIVES OF THE DISTRICT TO CERTIFY THE 2024/2025 NON-AD VALOREM ASSESSMENT ROLL AS HEREIN ADOPTED.

WHEREAS, Northern Palm Beach County Improvement District is an independent special district of the State of Florida duly organized and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is required to annually adopt a budget by resolution; and

WHEREAS, Northern Palm Beach County Improvement District is obligated to annually levy non-ad valorem assessments on certain real property located within the District’s jurisdictional boundaries; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Section 197.3632, Florida Statutes, for the collection of its levied non-ad valorem assessments; and

WHEREAS, Northern Palm Beach County Improvement District is required to adopt a 2024/2025 non-ad valorem assessment roll and appoint one or more authorized representatives of the District to certify said non-ad valorem assessment roll to the Tax Collector of Palm Beach County, Florida; and

WHEREAS, the Board of Supervisors advertised a Notice of Public Hearing for the Public Hearing that was held on today’s date for the purpose of receiving public comment on Northern’s proposed 2024/2025 Budget and the 2024/2025 Non-Ad Valorem Assessment Roll for Northern’s Units of Development, following which the adoption of Northern’s 2024/2025 Budget and 2024/2025 Non-Ad Valorem Assessment Roll shall be considered.

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

1. The Northern Palm Beach County Improvement District’s proposed annual 2024/2025 budget, a true and correct copy of which is attached hereto and identified as Exhibit “A”, is hereby adopted as Northern’s budget for its fiscal year 2024/2025, except that said budget may to be modified or adjusted if the real property roll, as provided by the Property Appraiser’s

office and upon which said budget was calculated, is changed or it is subsequently determined that it must be modified to properly reflect Northern’s intended budget for 2024/2025.

2. Subject to any modifications or adjustments permitted or required under the Constitution or Laws of the State of Florida and/or as a result of a change in the real property roll provided by the Property Appraiser’s office, the following is hereby adopted and approved, namely:

(A) The levy and assessment of the Northern Palm Beach County Improvement District 2024/2025 non-ad valorem assessments as are set forth in attached Exhibit “B”.

(B) The Northern Palm Beach County Improvement District’s 2024/2025 non-ad valorem assessment roll, as presented.

3. The President, Treasurer and/or Executive Director of Northern Palm Beach County Improvement District are each hereby designated and appointed to act individually as the authorized designee of Northern for the purpose of certifying Northern’s 2024/2025 non-ad valorem assessment roll to the Tax Collector of Palm Beach, Florida.

4. All 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 28th day of August, 2024.

[DISTRICT SEAL]

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____



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

EXECUTIVE SUMMARY

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

DATE: August 28, 2024

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

RE: Consider Amended and Restated Goals, Objectives and Standards

Background

Northern's Board of Supervisors reviewed and approved the Goals and Objectives proposed by Staff on September 22, 2010. Staff has modified the document (attached) to include organizational changes as well as responsible parties for achieving these milestones. Tracking and confirmation that Goals and Objectives are achieved is and will be demonstrated in Northern's Annual Report.

Fiscal Impact

All expenses relating to the Goals and Objectives have been budgeted or will be budgeted in future budget planning.

Recommendation

Northern Staff recommends Board of Supervisors approval of the attached final Goals and Objectives.

Northern Palm Beach County Improvement District

Categories and Applicable Performance Measures, Standards and Rating Methodology

1. Constituents
2. Organizational Structure and Processes
3. Cost-Effective Services
4. Future Service Areas
5. Emergency Preparedness
6. Infrastructure
7. Public Relations
8. Budget and Financial Management
7. Information Systems and Records Management

Key Performance Standards- Constituents

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
1.1	Maintain a superior website with up-to-date accurate information.	Provide current information to the public.	Monthly review internally	Staff	None
1.1a	Enhance website to include: Monthly Financial Reports, and Five- Year Capital and Maintenance Plan.	Provide current information to the public and providing transparency.	Monthly review internally	Staff	None
1.1b	Update website with pictures that are current and more user- friendly menus.	Provide current information to the public.	Monthly review internally	Staff	None
1.2	Maintain a database of Property Owners and Homeowners Association contacts for information dissemination	Provide current information to our constituents.	Monthly update internally	Staff	None
1.3	Monitor local government meeting agendas	Keep Staff and Board apprised of other governmental activities	Monthly review internally/ Report to the Board as needed.	Staff	None
1.4	Schedule coordination meetings with municipalities, Palm Beach County and South Florida Water Management District.	Keep Staff and Board apprised of other governmental activities	Quarterly meetings internally/ Report to the Board as needed.	Staff	None
1.5	Plan and coordinate with developers and landowners of lands within Northern's jurisdiction	Keep Staff and Board apprised of developer and landowner activities.	Quarterly meetings internally/ Report to the Board as needed.	Staff	None

Key Performance Standards- Organizational Structure and Process					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable	Financial Impact
2.1	Review employee processes, duties and information needed and provided	Provide efficiency and clear communication among Staff.	Semi annually	Staff	None
2.1a	Review organization chart and job descriptions.	Provide efficiency and clear communication among Staff.	Semi annually	Staff	None
2.2	Implement Staff development and cross training to ensure optimal use of employees' skills and potential.	Provide efficiency and continuity among Staff.	Semi annually	Staff	None
2.3	Continue succession planning to provide continuity and backup for management and staff.	Provide efficiency and continuity among Staff.	Semi annually	Staff	None
2.4	Provide education on ethics to all employees.	Staff knowledgeable in appropriate procedures	Yearly	Staff	None
2.5	Review Board of Supervisor's processes and organizational structure	Provide efficiency and continuity among Board.	Yearly	Staff	None
2.5a	Review committee membership and professional requirements	Provide efficiency and continuity among	Yearly	Staff	None
2.5b	Review requirements for Officers of the District	Provide efficiency and continuity among	Yearly and as changes are passed at the State level	Staff	None
2.5c	Develop a policy regarding experts in the community serving on	Provide efficiency and continuity among	As needed	Staff / Board	None
2.5d	Review the structure and types of committees	Provide efficiency and continuity among	Yearly	Staff	None
2.5e	Review Board member education needs	Provide efficiency and continuity among	Yearly	Staff	As Budget allows

Key Performance Standards- Organizational Structure and Process

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
2.6	Review organizational communication. Identify the main documents, reporting requirements and timeframes.	Provide efficiency and clear communication among Staff and Board.	Semi annually	Staff	None
2.7	Review job function policies and procedures/ job manuals and update as necessary to ensure continuity.	Provide efficiency and continuity among Staff.	Semi annually	Staff	None

Key Performance Standards- Cost Effective Services					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable	Financial Impact
3.1	Attend quarterly or yearly meetings with Property Owner's or Home Owner's Association representatives to discuss services	To educate the landowners within Northern's jurisdictions about services provided by Northern.	Quarterly or annually as requested.	Staff	None
3.1a	Provide cost-effective services based on the size of the Unit of Development.	Ensure smaller units of development are not burdened by the cost of services.	Annually with budget process	Staff	None
3.1b	Review the use of taxable versus non-taxable debt to determine if projects will be cost-effective.	Ensure smaller units of development are not burdened by the cost of services.	Annually with budget process or as needed	Staff	None
3.1c	Develop a procedure to analyze whether it will be cost effective to provide services to new units of development.	Ensure smaller units of development are not burdened by the cost of services.	Annually with budget process or as needed	Staff	None
3.2	Engineering and Capital Construction Program				
3.2a	Prepare and update Engineering Standards Manual as needed. Add new procedures and modify existing procedures as necessary.	Maintain Northern standards based on current engineering practices.	Annually or as needed	Staff and District Engineer	None
3.2b	Submit Engineering Standards Manual updates and revisions to Engineering Review Committee for approval.	Maintain Northern standards based on current engineering practices.	Annually or as needed	Engineering Review Committee	None
3.2c	Update digital file for Engineering Standards Manual, information, documents and procedures as needed	Maintain Northern standards based on current engineering practices.	Annually or as needed	Staff	None
3.2d	Regularly update Engineering Standards Manual on website.	Maintain Northern standards based on current engineering practices.	Annually or as needed	Staff	None

Key Performance Standards- Cost Effective Services					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
3.2e	Update the website with information, forms, and procedures that enable efficient submission and processing of engineering, permitting and maintenance requests.	Provide current information to our constituents and engineering community.	Annually or as needed	Staff	None
3.3	Review capital construction procedures				
3.3a	Maintain frequent coordination meetings between Northern staff and the District Engineer	Provide efficiency and clear communication among Staff and District Engineer.	Biweekly	Staff and District Engineer	None
3.3b	Determine which projects can efficiently and effectively managed by staff.	Provide cost effective services to constituents.	Annually or as needed	Staff	None
3.3c	Establish design criteria addressing operation and maintenance issues.	Maintain Northern standards based on current engineering practices	Annually or as needed	Staff	None
3.3d	Maintain Five-Year Capital Improvement Program.	Provide cost effective services to constituents.	Reviewed quarterly and updated annually	Staff	None
3.4	Coordinate and administer District's permitting program				
3.4a	Evaluate permit submittals to determine review procedure (Permit staff, District Engineer or outside Engineering Firm).	Maintain efficient, responsive and cost effect program.	As needed	Staff	None
3.4b	Review and issue permits within established timelines.	Maintain efficient, responsive and cost effect program.	As needed	Staff	None
3.4c	Record and track permit process in Electronic Information System for Staff information.	Maintain efficient, responsive and cost effect program.	As needed	Staff	None

Key Performance Standards- Future Service Areas

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
4.1	Monitor land within Northern's jurisdiction.	Keep Staff and Board apprise dof developer and landowner activities	Monthly meetings internally/ Report to the Board as needed	Staff	None
4.2	Communicate with landowners regarding future development.	Keep Staff and Board apprise dof developer and landowner activities	Monthly meetings internally/ Report to the Board as needed	Staff	None
4.3	Communicate with local governments regardin furture development.	Keep Staff and Board apprise dof developer and landowner activities	Monthly meetings internally/ Report to the Board as needed	Staff	None
4.4	Monitor parcels subject to development entitlements.	Keep Staff and Board apprise dof developer and landowner activities	Monthly meetings internally/ Report to the Board as needed	Staff	None
4.5	Identify any parcels subject to redevelopment.	Keep Staff and Board apprise dof developer and landowner activities	Monthly meetings internally/ Report to the Board as needed	Staff	None

Key Performance Standards- Emergency Preparedness

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
5.1	Update Hurricane Preparedness Manual and Debris Management Manual	Provide safe efficient operations during emergency situations	Annually or as needed	Staff	None
5.1a	Update Hurricane Preparedness Manual yearly for new information and updated contact list. Add new procedures and modify existing procedures as necessary.	Provide safe efficient operations during emergency situations	Annually	Staff	None
5.1b	Review and update Debris Management Plan yearly for new information. Add new procedures and modify existing procedures as necessary.	Provide safe efficient operations during emergency situations	Annually	Staff	None
5.1c	Attend annual kickoff meetings with the Solid Waste Authority and Federal Emergency Management Agency representatives to obtain the most current information yearly.	Provide safe efficient operations during emergency situations.	Annually	Staff	None
5.1d	Review annually or as needed new Federal Emergency Management Agency regulations regarding reimbursement.	Provide efficient operations during emergency situations to ensure the maximum reimbursement from FEMA	Annually or as needed	Staff	None

Key Performance Standards- Emergency Preparedness					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
5.3	Management of Administration Building/Emergency Operation Center				
5.3a	Develop/update preventive maintenance schedules for all systems in Emergency Operation Center.	Maintain operational effectiveness and reliability of equipment.	Monthly	Staff	Within budgetary guidelines
5.3b	Prepare/update procedures for Emergency Operation Center system operations.	Maintain operational effectiveness and reliability of equipment.	Monthly	Staff	None
5.4	Train on Redundant Systems				
5.4a	Establish and maintain training schedule for Operations Staff to learn systems within Emergency Operation Center.	Maintain operational effectiveness and reliability of equipment.	Monthly	Staff	None
5.4b	Establish Staff Operating Guidelines and distribute throughout organization.	Maintain operational effectiveness and reliability of equipment.	Annually or as needed	Staff	None
5.4c	Conduct training/cross-training Staff on all Redundant Systems.	Maintain operational effectiveness and reliability of equipment.	Monthly	Staff	None
5.5	Provide Staff training and development on hurricane preparedness and debris management.	Provide safe efficient operations during emergency situations.	Monthly	Staff	None

Key Performance Standards- Infrastructure					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.1	Prepare Comprehensive Maintenance and Improvement Program for Northern Right-of-Ways				
6.1a	Update comprehensive Maintenance and Improvement Program for Northern Right-of-Ways with written procedures, schedules, guidelines and cross-sections. Update Geographic Information System with changes.	Provide a current working document that can be utilized by Staff to track and monitor the progress and effectiveness of this program.	Reviewed monthly and updated annually.	Staff	None
6.1b	Update Operations Manual annually or as needed. Identify Staff responsible for managing digital	Keep manual current based on District needs and new technology.	Annually or as needed	Staff	None
6.1c	Develop & conduct cross training for Canal and Road Right-of-Ways.	Provide redundancy at staff level and adequate support personnel	Reviewed monthly and updated annually.	Staff	None
6.1d	Prepare Five year maintenance program for all District's canal and road Right-of-Ways.	Provide proactive assessment of improvements allowing efficient service.	Annually	Staff	None
6.1e	Conduct annual review of work schedules.	Make modifications as needed to improve efficiency.	Annually	Staff	None
6.1f	Conduct annual Contractor evaluations.	Advise contractor of performance issues if any and make adjustments as needed.	Annually	Staff	None
6.1g	Report evaluations to Executive Director.	Advise upper management of contractor performance.	Annually	Staff	None

Key Performance Standards- Infrastructure					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.2	Prepare comprehensive Maintenance Schedule for Uplands, Wetlands, Preserves and Lakes				
6.2a	Prepare comprehensive Maintenance Schedule for Uplands, Wetlands, Preserves and Lakes with written procedures, basic management plan, parameters, review criteria, schedules, guidelines and cross-sections.	Provide a current working document that can be utilized by staff to track and monitor the progress and effectiveness of this program.	Reviewed monthly and updated annually.	Staff	None
6.2b	Prepare digital file for Maintenance Schedule for Uplands, Wetlands, Preserves and Lakes, information, documents and procedures. Identify Staff responsible for managing digital updates.	Provide a current working document that can be utilized by staff to track and monitor the progress and effectiveness of this program.	Annually	Staff	None
6.2c	Prepare Maintenance Schedule for Uplands, Wetlands, Preserves and Lakes for Northern Right-of-Ways on Electronic Information System for Staff usage.	Provide proactive assessment of improvements allowing efficient service and access of information electronically.	Annually	Staff	None
6.2d	Prepare Abacoa Greenways Maintenance Schedule.	Improve communication between staff and residents with respect to maintenance activities.	Annually	Staff	None
6.3	Inlets, Catch Basins, & Culvert Inventory & Inspection Program				
6.3a	Initiate roadway catch basin/inlet inventory and update Geographic Information System as needed.	Provide an accurate working data base of improvements for operation and maintenance purposes.	Reviewed monthly and updated annually or as needed.	Staff	None

Key Performance Standards- Infrastructure

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.3b	Identify roadway drainage pipes, sizes and material associated with roadway drainage systems.	Provide an accurate working data base of improvements for operation and maintenance purposes.	Reviewed monthly and updated annually.	Staff	None
6.3c	Record Information on Electronic Information System for Staff usage.	Provide current information for efficient use by staff.	As needed.	Staff	None
6.4	Maintain Pump Station Operations Procedure				
6.4a	Maintain comprehensive Pump Station Operations Program with written procedures, maintenance plans, parameters, review criteria, schedules, guidelines, operating manuals and cross-sections.	Provide a current working document that can be utilized by staff to track and monitor the progress and effectiveness of this program.	Reviewed monthly and updated annually.	Staff	None
6.4b	Update & maintain Procedures Manual Location at each station and in Electronic Information System.	Make information that is site specific readily available for use at the site and electronically.	As needed.	Staff	None

Key Performance Standards- Infrastructure					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.5	Maintain manual for Radio Telemetry system.				
6.5a	Maintain Inventory of Cards for Radio Telemetry system.	Provide adequate inventory of spare parts and equipment to minimize downtime.	As needed.	Staff	None
6.5b	Conduct annual Cross-Training Schedule and Refresher/Update training schedule. Assign Staff to manage cross-training.	Provide redundancy at staff level and adequate support personnel.	Reviewed monthly and updated annually	Staff	None
6.5c	Implement Radio Telemetry system backup system and data retention system and procedures – server and Backup Data Recovery System procedures.	Provide redundancy in case of electronic system failure or data loss.	Reviewed monthly and updated annually	Staff	None
6.6	Maintain Schedules for preventative maintenance of the following areas:				
6.6a	Administrative Building Maintenance	Provide documentation and well structured program.	Monthly	Staff	None
6.6b	Unit Maintenance	Provide documentation and well structured program.	Monthly	Staff	None
6.6c	Pump Station Maintenance	Provide documentation and well structured program.	Monthly	Staff	None
6.6d	Pump Station-Follow established maintenance procedures outlined in the Operations Manual.	Provide documentation and well structured program.	Monthly	Staff	None

Key Performance Standards- Infrastructure					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.6e	Incorporate one-year and multi-year Schedules in Maintenance and Improvement Program. Include annual reviews to update schedules.	Provide documentation and well structured program.	Reviewed monthly and updated annually.	Staff	None
6.6f	Vehicle Policy and Schedule - Update Vehicle Points Program annually as part of annual budget process to maintain vehicle fleet in good condition.	Provide a current working document that can be utilized by staff to track and monitor vehicle condition and replacement.	Annually	Staff	None
6.6g	Operations Cross-Training for Pump Stations, Telemetry, and Gates	Provide redundancy at staff level and adequate support personnel.	Reviewed monthly and updated annually.	Staff	None
6.7	National Pollution Discharge Elimination System (NPDES)				
6.7a	Prepare and submit District's Annual National Pollution Discharge Elimination System (NPDES) report to Florida Department of Environmental Protection.	Maintain compliance with NPDES permit requirements.	Reviewed monthly and updated annually.	Staff	None
6.7b	Continue to follow annually issued Federal permit guidelines.	Maintain compliance with NPDES permit requirements.	Reviewed monthly and updated annually.	Staff	None
6.7c	Incorporate National Pollution Discharge Elimination System (NPDES) Report into Facilities Plan	Maintain compliance with NPDES permit requirements.	Reviewed monthly and updated annually.	Staff	None

Key Performance Standards- Infrastructure

	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
6.8	Review Erosion Control Grant Program				
6.8a	Evaluate Grant applications in accordance with established guidelines and criteria.	Provide a mechanism for residents to pursue reimbursement for erosion control	As needed	Staff	None
6.8b	Review and assess Erosion Control Grant Program annually. Incorporate changes, modifications and revisions as necessary.	Maintain current standards based on latest technology.	Annually	Staff	None

Key Performance Standards-Public Relations

	Action Required	Desired Outcome	Timeline/Reporting	Accountable	Financial
7.1	Submit monthly news articles to Seabreeze for publication.	Provide current information to our constituents.	Monthly	Staff	None
7.2	Present information at Property Owner's or Home Owner's Association meetings, community or municipality sponsored events, local schools, etc.	Provide current information to our constituents.	Annually or as requested	Staff	None
7.3	Maintain a supply of up to date marketing materials for distribution at events. Direct residents to the website for more information.	Provide current information to our constituents.	As needed	Staff	Within budgetary limits

Key Performance Standards-Budget and Financial Management					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial
8.1	Update the Accounting Manual for new processes.	Maintain Northern standards based on current accounting practices.	Annually	Staff	None
8.2	Document financial policies and procedures for Board approval as needed or required.	Maintain Northern standards based on current accounting practices.	As needed or required	Staff	None
8.3	Implement the most current Government Accounting Standards Board pronouncements timely	Maintain Northern standards based on current accounting practices.	As needed or required	Staff	None
8.4	Produce monthly financial reports for the Board as well as more in- depth quarterly reports.	Provide constituents and Board with timely and transparent financial information.	Monthly and quarterly	Staff	None
8.5	Continue periodic review of new grant programs or programs that may apply to Northern activities.	Provide cost effective services to constituents.	Monthly or as available	Staff	None

Key Performance Standards- Information Systems and Records Management					
	Action Required	Desired Outcome	Timeline/Reporting	Accountable Party	Financial Impact
9.1	Train all staff on Geographic Information System and Electronic Information Systems.	Provide efficient services, paperless storage and rapid retrieval of data.	Monthly or as needed	Staff	None
9.2	Development of Geographic Information System applications that improve operations and maintenance programs as needed.	Provide efficient services, paperless storage and rapid retrieval of data.	Monthly coordination with GIS consultant	Staff	Within budgetary guidelines
9.3	Populate Geographic Information System database with archived permit information.	Provide efficient services, paperless storage and rapid retrieval of data.	On going	Staff	None
9.4	Provide training on frequently used computer software	Provide efficient services, paperless storage and rapid retrieval of data.	On going	Staff	None
9.5	Provide Records management training and management review for records management compliance.	Provide efficient services, paperless storage and rapid retrieval of data.	On going	Staff	None
9.6	Update Records Management Policy with retention schedules appropriate for Northern.	Provide efficient services, paperless storage and rapid retrieval of data.	On going	Staff	None
9.7	Schedule Internal Computer Training Programs.	Provide efficient services, paperless storage and rapid retrieval of data.	As needed	Staff	None



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

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

DATE: August 28, 2024

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Leadership Palm Beach County
 - Safety Council of Palm Beach County
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 11	PGA National
Unit No. 18	Ibis Golf & Country Club
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
- Katie Roundtree attended various Leadership Palm Beach County Engage Civics and Government Day Committee Meetings held virtually throughout the month.
- Dan Beatty and Lucas Schaffer attended the PGA Board of Governors Meeting held at the PGA POA Main Conference Room on August 26.

5. Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting at their headquarters on August 27.

Training

1. Laura Ham participated in a CPE webinar entitled “Accessibility in Training & Development at Work”, sponsored by the FGFOA on August 15. This webinar was moderated by Katie Roundtree.

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



Awesome Opossums

Virginia Opossums, the animal native to North America and, more specifically, Florida, is a misunderstood and one of nature's more fascinating animals. It is the northernmost marsupial in the world and North America's only marsupial. A female opossum gives birth to tiny, underdeveloped young opossums, who will grow up in the mother's pouch for 8-10 weeks. Once the young emerge from the pouch, the offspring will remain with the mother, sometimes riding on her back, for another six weeks. This earns her one of her nicknames, "nature's minivan." Once weaned and ready to forage on their own, the mother will shake any remaining offspring off her back and move on to another area, leaving the young to continue on their own.

Opossums, as omnivores, play a crucial role in the ecosystem. They consume plants, insects and small animals, and are known to scavenge for food in trash cans, earning them the nickname "nature's garbage man." Their scavenging habits make them excellent clean-up crews, helping to keep the environment free of waste.

One of the most significant roles of opossums in the ecosystem is their ability to control pests and diseases. Their unique superpower is the ability to eat ticks, which can spread Lyme disease. Opossums can consume thousands of ticks each week, assisting to limit the spread of the disease. Their immunity to Lyme disease and their role as opportunistic scavengers that eat cockroaches, crickets, beetles, slugs, snails, snakes, and many others, make them an invaluable part of the natural world.



Another remarkable trait of opossums is their immunity to various toxins and venoms. They are resistant to honeybee stings, scorpions, botulism toxin, and even snake venom. In fact, they have partial or total immunity to the venom of pit vipers like rattlesnakes, copperheads, and water moccasins. This unique immunity, known to scientists since the 1940s, is being studied for potential medical applications, such as the development of a low-cost rattlesnake antivenom.

They are nearly impervious to rabies because their body temperature is too low to host the rabies virus. If you see an opossum who's hissing, drooling or swaying, don't panic and assume they're rabid! Opossums use these bluff behaviors and play dead to outsmart potential predators.

Contrary to popular belief, opossums aren't staging a dramatic play of their own demise. Instead, they enter a state called "tonic immobility," which is a physiological response to extreme stress. An opossum playing dead will typically lie on its side with its eyes closed. Its breathing will get shallow and may even appear to stop completely. While they don't spray like skunks, opossums smell when they play dead. Sometimes, the opossum will loll its tongue and drool, even excreting waste to exaggerate its catatonic-like state. These signs will usually convince a predator that the opossum is dead, and it will lose interest.



It's important to note that the opossum and the possum are not the same animal. In North and South America, the animal is referred to as an opossum, while in Australia and other countries, it is called a possum. In North America, an opossum is a white and gray marsupial of the order Didelphimorphia. The

word 'opossum' was derived from its equivalent in Powhatan, a language spoken by the Virginia Algonquian tribe, and it means 'white dog or beast' in Powhatan.

On the other hand, possums live in Australia, New Guinea, Sulawesi, New Zealand, and China. Their name does derive from opossum. Sir Joseph Banks, a British botanist, thought they looked enough like the American opossum to give them a similar name. However, kangaroos and other Australian marsupials are closer relations than American opossums. Possums belong to the Diprotodontia order.

Although they may look dangerous, opossums are relatively docile and harmless creatures. They have some fantastic superpowers that can help humans by limiting the spread of diseases and cleaning up trash left by other scavengers. Next time you see one, appreciate them for the amazing and fascinating creatures that they are.

NPDES Tip: Hurricane Season began June 1. Make sure your yards and trees are trimmed to avoid flying debris during a storm. Dispose of your trimmings and clippings properly. Do not put them into storm drains or lakes!

Northern Palm Beach County Improvement District
Investment Summary
July 31, 2024

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 11,263,073	\$ 12,840,961	\$ 5,359,778	15.2%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,147,852	\$ 3,139,874	\$ 3,055,063	4.3%	3.00%	3.00%	2.65%
Synovus	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,920	\$ 28,797	\$ 9,210,576	0.0%	5.04%	5.20%	4.86%
Dreyfus Pfd MM (DR194)	\$ 33,959	\$ 33,811	\$ 9,224,785	0.0%	5.16%	5.33%	4.96%
Dreyfus Trsy Agy (DR521)	\$ 28,934	\$ 28,812	\$ 9,210,270	0.0%	5.03%	5.19%	4.86%
JP Morgan USTrsy (J3918)	\$ 28,701	\$ 28,580	\$ 9,213,527	0.0%	5.02%	5.15%	4.97%
JP Morgan 100 USTrsy (J3163)	\$ 36,611,495	\$ 36,456,362	\$ -	49.5%	5.02%	5.19%	0.00%
Total Pooled Cash	\$ 51,142,934	\$ 52,557,197	\$ 45,273,999				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,959,112	\$ 10,954,158	\$ 10,898,091	14.8%	5.23%	5.23%	4.19%
Reserve Funds	\$ 10,874,091	\$ 10,831,291	\$ 10,717,935	14.7%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 948,006	\$ 944,057	\$ 2,575,729	1.3%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 22,781,210	\$ 22,729,506	\$ 24,191,755				
GRAND TOTAL	\$ 73,924,144	\$ 75,286,703	\$ 69,465,754				

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 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	135,370	134,625	745
Intergovernmental revenues	0	0	0
Investment income	9,003	0	9,003
Miscellaneous	1,110	0	1,110
Total Revenues:	145,482	134,625	10,857
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	656	752	96
CHEMICAL WEED CONTROL	11,620	15,493	3,873
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,500	1,000	(500)
MOWING & LANDSCAPE MAINTENANCE	19,241	27,734	8,493
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,953	10,000	48
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMTRY	51	5,000	4,949
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	564	565	1
Total Physical Environment	44,334	70,544	26,210
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,068	2,818	1,750
Total Capital outlay	1,068	2,818	1,750
Total Expenditures:	45,402	73,362	27,960
Excess (deficiency) of revenues over expenditures	100,081	61,263	38,818
Other financing sources (uses):			
Transfers out	(46,059)	(72,763)	26,704
Total Other financing sources (uses):	(46,059)	(72,763)	26,704
Net change in fund balance	54,022	(11,500)	65,522
Fund balances, beginning of year	210,558	0	210,558
Total Fund balances, beginning of year	210,558	0	210,558
Fund balance, end of period	264,580	(11,500)	276,080

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	378,804	378,486	318
Intergovernmental revenues	0	0	0
Investment income	21,884	0	21,884
Miscellaneous	23,910	0	23,910
Total Revenues:	424,598	378,486	46,112
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	87	500	413
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	14,344	19,126	4,782
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,218	17,612	5,394
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	20,115	38,646	18,531
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,873	5,000	(3,873)
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	51	5,000	4,949
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	23,526	31,894	8,368
Total Physical Environment	86,894	152,610	65,716
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	22,426	23,000	574
Other	4,880	12,884	8,004
Total Capital outlay	27,306	35,884	8,578
Total Expenditures:	114,201	188,494	74,293
Excess (deficiency) of revenues over expenditures	310,398	189,992	120,406
Other financing sources (uses):			
Transfers out	(117,256)	(189,992)	72,736
Total Other financing sources (uses):	(117,256)	(189,992)	72,736
Net change in fund balance	193,141	0	193,141
Fund balances, beginning of year	491,941	0	491,941

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	491,941	0	491,941
Fund balance, end of period	685,082	0	685,082

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	143,658	143,593	65
Intergovernmental revenues	0	0	0
Investment income	13,831	0	13,831
Miscellaneous	1,107	0	1,107
Total Revenues:	158,596	143,593	15,003
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,605	4,530	925
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,470	15,000	(2,470)
REPAIR & MAINT - GENERAL	2,416	3,000	584
REPAIR & MAINT-TELEMETRY	6,384	9,000	2,616
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	4,269	4,451	182
Total Physical Environment	35,510	70,633	35,123
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	35,510	70,633	35,123
Excess (deficiency) of revenues over expenditures	123,086	72,960	50,126
Other financing sources (uses):			
Transfers out	(47,375)	(72,960)	25,585
Total Other financing sources (uses):	(47,375)	(72,960)	25,585
Net change in fund balance	75,711	0	75,711
Fund balances, beginning of year	367,353	0	367,353
Total Fund balances, beginning of year	367,353	0	367,353

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	443,064	0	443,064

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	397,252	396,934	318
Intergovernmental revenues	0	0	0
Investment income	24,978	0	24,978
Miscellaneous	26,098	0	26,098
Total Revenues:	448,327	396,934	51,393
Expenditures:			
Physical Environment			
ENGINEERING FEES	361	5,000	4,640
ENGINEERING-PERMITS	1,778	0	(1,778)
LEGAL SERVICES	373	2,500	2,127
FINANCIAL CONS./ADVISOR	200	400	200
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,237	1,650	413
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,113	3,596	(517)
PRESERVE/EXOTIC MAINT	89,026	146,395	57,369
REPAIR & MAINT-AERATORS	16,719	29,040	12,321
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	102	5,000	4,898
REPAIR & MAINT-ROADS	20,385	10,000	(10,385)
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	6,496	5,890	(606)
Total Physical Environment	142,177	253,927	111,750
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	16,796	23,000	6,204
Other	1,875	0	(1,875)
Total Capital outlay	18,671	63,000	44,329
Total Expenditures:	160,848	316,927	156,079
Excess (deficiency) of revenues over expenditures	287,479	80,007	207,472
Other financing sources (uses):			
Transfers out	(107,359)	(100,007)	(7,352)
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(106,409)	(100,007)	(6,402)
Net change in fund balance	181,070	(20,000)	201,070
Fund balances, beginning of year	544,864	0	544,864
Total Fund balances, beginning of year	544,864	0	544,864
Fund balance, end of period	725,934	(20,000)	745,934

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	372,473	372,951	(478)
Intergovernmental revenues	0	0	0
Investment income	19,015	0	19,015
Miscellaneous	7,950	0	7,950
Total Revenues:	<u>399,439</u>	<u>372,951</u>	<u>26,488</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,205	10,000	(205)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	22,840	32,923	10,083
MOWING SERVICES	0	0	0
SECURITY SERVICES	307	0	(307)
TRASH DISPOSAL	22,500	30,000	7,500
MOWING & LANDSCAPE MAINTENANCE	31,428	45,322	13,894
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	6,515	14,634	8,119
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	32,070	68,360	36,290
REPAIR & MAINT - GENERAL	2,930	6,000	3,070
REPAIR & MAINT-TELEMTRY	153	5,000	4,847
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	2,150	3,000	850
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	11,213	4,664	(6,549)
Total Physical Environment	<u>144,900</u>	<u>240,696</u>	<u>95,796</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	1,473	3,558	2,085
Total Capital outlay	<u>51,755</u>	<u>49,558</u>	<u>(2,197)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>196,655</u>	<u>290,254</u>	<u>93,599</u>
Excess (deficiency) of revenues over expenditures	<u>202,783</u>	<u>82,697</u>	<u>120,086</u>
Other financing sources (uses):			
Transfers out	(77,269)	(124,253)	46,984

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>10,256</u>	<u>11,556</u>	<u>(1,300)</u>
Total Other financing sources (uses):	<u>(67,013)</u>	<u>(112,697)</u>	<u>45,684</u>
Net change in fund balance	135,771	(30,000)	165,771
Fund balances, beginning of year	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Total Fund balances, beginning of year	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Fund balance, end of period	<u><u>596,812</u></u>	<u><u>(30,000)</u></u>	<u><u>626,812</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	281,667	281,417	250
Intergovernmental revenues	0	0	0
Investment income	18,324	0	18,324
Miscellaneous	(60)	0	(60)
Total Revenues:	299,931	281,417	18,514
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,573	1,500	(73)
FINANCIAL CONS./ADVISOR	100	200	100
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	6,571	9,471	2,900
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	24,051	41,085	17,034
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	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	14,000	14,000
REPAIR & MAINT- STREET SWEEP	14,204	19,272	5,068
Other	25,926	36,403	10,477
Total Physical Environment	73,576	250,752	177,176
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	0	23,000	23,000
Total Expenditures:	73,576	273,752	200,176
Excess (deficiency) of revenues over expenditures	226,354	7,665	218,689
Other financing sources (uses):			
Transfers out	(43,222)	(70,665)	27,443
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(43,222)	(70,665)	27,443
Net change in fund balance	183,133	(63,000)	246,133
Fund balances, beginning of year	424,254	0	424,254
Total Fund balances, beginning of year	424,254	0	424,254
Fund balance, end of period	607,387	(63,000)	670,387

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	605,111	604,095	1,016
Intergovernmental revenues	0	0	0
Investment income	34,129	0	34,129
Miscellaneous	5,470	0	5,470
Total Revenues:	644,710	604,095	40,615
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,372	0	(2,372)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	13,832	19,938	6,106
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,501	19,461	5,960
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	54,911	99,621	44,710
REPAIR & MAINT-CANAL/LAKE	21,223	17,500	(3,723)
REPAIR & MAINT - GENERAL	372	4,000	3,628
REPAIR & MAINT-TELEMETRY	153	5,000	4,847
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	54,439	60,408	5,969
Total Physical Environment	174,848	567,586	392,738
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	0	(7,800)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,152	69,000	4,848
Other	3,749	9,896	6,147
Total Capital outlay	75,701	78,896	3,195
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	250,549	646,482	395,933
Excess (deficiency) of revenues over expenditures	394,162	(42,387)	436,549
Other financing sources (uses):			
Transfers out	(124,666)	(190,828)	66,162
Total Other financing sources (uses):	(124,666)	(190,828)	66,162
Net change in fund balance	269,496	(233,215)	502,711
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 4
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	795,409	0	795,409
Total Fund balances, beginning of year	795,409	0	795,409
Fund balance, end of period	1,064,904	(233,215)	1,298,119

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	586,224	585,505	719
Intergovernmental revenues	0	0	0
Investment income	23,548	0	23,548
Miscellaneous	40	0	40
Total Revenues:	<u>609,812</u>	<u>585,505</u>	<u>24,307</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	377	500	123
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	7,853	10,470	2,617
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	9,761	14,070	4,309
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,600	25,000	19,400
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,759	5,735	(24)
Total Physical Environment	<u>33,175</u>	<u>65,122</u>	<u>31,947</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	3,433	9,064	5,631
Total Capital outlay	<u>3,433</u>	<u>9,064</u>	<u>5,631</u>
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	<u>189,042</u>	<u>379,054</u>	<u>190,012</u>
Excess (deficiency) of revenues over expenditures	<u>420,770</u>	<u>206,451</u>	<u>214,319</u>
Other financing sources (uses):			
Transfers out	(793,054)	(131,451)	(661,603)
Total Other financing sources (uses):	<u>(793,054)</u>	<u>(131,451)</u>	<u>(661,603)</u>
Net change in fund balance	(372,285)	75,000	(447,285)
Fund balances, beginning of year	<u>802,936</u>	<u>0</u>	<u>802,936</u>
Total Fund balances, beginning of year	<u>802,936</u>	<u>0</u>	<u>802,936</u>
Fund balance, end of period	<u>430,651</u>	<u>75,000</u>	<u>355,651</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	827,694	827,308	386
Intergovernmental revenues	0	0	0
Investment income	37,942	0	37,942
Miscellaneous	25,697	0	25,697
Total Revenues:	891,332	827,308	64,024
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	3,350	0	(3,350)
LEGAL SERVICES	8,391	2,000	(6,391)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	514	18,779	18,265
CHEMICAL WEED CONTROL	28,672	38,229	9,557
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	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	7,155	62,000	54,845
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	174,150	250,000	75,850
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	19,294	22,605	3,311
Total Physical Environment	243,149	427,409	184,260
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	0	0	0
Principal	172,242	246,990	74,748
Interest	22,129	127,500	105,371
Total Expenditures:	437,520	801,899	364,379
Excess (deficiency) of revenues over expenditures	453,812	25,409	428,403
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(121,443)	(150,409)	28,966
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(121,443)	(150,409)	28,966
Net change in fund balance	332,370	(125,000)	457,370
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 5A
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	839,921	0	839,921
Total Fund balances, beginning of year	839,921	0	839,921
Fund balance, end of period	1,172,291	(125,000)	1,297,291

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	146,698	146,540	158
Intergovernmental revenues	0	0	0
Investment income	8,586	0	8,586
Miscellaneous	0	0	0
Total Revenues:	155,284	146,540	8,744
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	637	731	94
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,683	5,309	1,626
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	642	20,000	19,358
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	425	5,000	4,575
REPAIR & MAINT-TELEMETRY	2,907	16,000	13,093
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
R&M- GENERATORS	3,147	12,500	9,353
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	4,869	8,921	4,052
Total Physical Environment	16,411	84,896	68,485
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	0	0	0
Total Capital outlay	0	31,250	31,250
Principal	0	0	0
Total Expenditures:	16,411	116,146	99,735
Excess (deficiency) of revenues over expenditures	138,873	30,394	108,479
Other financing sources (uses):			
Transfers out	(37,654)	(52,040)	14,386
Total Other financing sources (uses):	(37,654)	(52,040)	14,386
Net change in fund balance	101,219	(21,646)	122,865
Fund balances, beginning of year	187,447	0	187,447
Total Fund balances, beginning of year	187,447	0	187,447

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5B
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	288,667	(21,646)	310,313

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	50,834	50,737	97
Investment income	9,190	0	9,190
Miscellaneous	0	0	0
Total Revenues:	<u>60,023</u>	<u>50,737</u>	<u>9,286</u>
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	463	531	68
TRASH DISPOSAL	2,550	3,400	850
MOWING & LANDSCAPE MAINTENANCE	809	1,166	357
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	175	5,000	4,825
REPAIR & MAINT-TELEMETRY	102	5,000	4,898
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>771</u>	<u>848</u>	<u>77</u>
Total Physical Environment	<u>4,871</u>	<u>29,045</u>	<u>24,174</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>9,600</u>	<u>12,500</u>	<u>2,900</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>14,471</u>	<u>41,545</u>	<u>27,074</u>
Excess (deficiency) of revenues over expenditures	<u>45,553</u>	<u>9,192</u>	<u>36,361</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(17,495)</u>	<u>(21,692)</u>	<u>4,197</u>
Total Other financing sources (uses):	<u>(17,495)</u>	<u>(21,692)</u>	<u>4,197</u>
Net change in fund balance	28,058	(12,500)	40,558
Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Total Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Fund balance, end of period	<u>300,098</u>	<u>(12,500)</u>	<u>312,598</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	131,948	131,701	247
Intergovernmental revenues	0	0	0
Investment income	10,779	0	10,779
Miscellaneous	0	0	0
Total Revenues:	<u>142,727</u>	<u>131,701</u>	<u>11,026</u>
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	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,923	2,771	848
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	851	20,000	19,149
REPAIR & MAINT-CANAL/LAKE	5,540	7,500	1,960
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	5,000	4,700
REPAIR & MAINT-TELEMETRY	630	18,000	17,370
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	6,632	12,500	5,868
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	<u>3,375</u>	<u>6,820</u>	<u>3,445</u>
Total Physical Environment	<u>19,982</u>	<u>83,303</u>	<u>63,321</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Total Capital outlay	<u>7,106</u>	<u>61,250</u>	<u>54,144</u>
Total Expenditures:	<u>27,089</u>	<u>144,553</u>	<u>117,464</u>
Excess (deficiency) of revenues over expenditures	<u>115,638</u>	<u>(12,852)</u>	<u>128,490</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(33,014)</u>	<u>(48,398)</u>	<u>15,384</u>
Total Other financing sources (uses):	<u>(33,014)</u>	<u>(48,398)</u>	<u>15,384</u>
Net change in fund balance	82,624	(61,250)	143,874
Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</u>
Total Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	355,247	(61,250)	416,497

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	126,114	125,999	115
Intergovernmental revenues	2,479	0	2,479
Investment income	14,942	0	14,942
Miscellaneous	10,080	0	10,080
Total Revenues:	<u>153,615</u>	<u>125,999</u>	<u>27,616</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,479	4,513	2,034
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	4,342	5,789	1,447
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	11,684	16,842	5,158
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	22	1,000	978
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	2,020	1,570	(450)
Total Physical Environment	<u>21,135</u>	<u>42,089</u>	<u>20,954</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,183	3,122	1,939
Total Capital outlay	<u>10,483</u>	<u>13,122</u>	<u>2,639</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>31,618</u>	<u>55,211</u>	<u>23,593</u>
Excess (deficiency) of revenues over expenditures	<u>121,997</u>	<u>70,788</u>	<u>51,209</u>
Other financing sources (uses):			
Transfers out	(42,320)	(70,788)	28,468
Total Other financing sources (uses):	<u>(42,320)</u>	<u>(70,788)</u>	<u>28,468</u>
Net change in fund balance	79,676	0	79,676
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	<u>409,013</u>	<u>0</u>	<u>409,013</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	488,689	0	488,689

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	136,145	135,931	214
Intergovernmental revenues	0	0	0
Investment income	13,496	0	13,496
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>149,561</u>	<u>135,931</u>	<u>13,630</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	2,947	3,930	983
MOWING SERVICES	0	0	0
SECURITY SERVICES	307	0	(307)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,201	6,056	1,855
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	5,500	5,500
REPAIR & MAINT - GENERAL	230	5,000	4,770
REPAIR & MAINT-TELEMTRY	102	12,000	11,898
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	500	4,000	3,500
Other	1,607	1,665	58
Total Physical Environment	<u>14,228</u>	<u>75,405</u>	<u>61,177</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	695	1,835	1,140
Total Capital outlay	<u>12,167</u>	<u>1,835</u>	<u>(10,332)</u>
Interest	0	0	0
Total Expenditures:	<u>26,395</u>	<u>77,240</u>	<u>50,845</u>
Excess (deficiency) of revenues over expenditures	<u>123,166</u>	<u>58,691</u>	<u>64,475</u>
Other financing sources (uses):			
Transfers out	(49,420)	(78,691)	29,271

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(49,420)</u>	<u>(78,691)</u>	<u>29,271</u>
Net change in fund balance	73,746	(20,000)	93,746
Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Total Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Fund balance, end of period	<u>440,913</u>	<u>(20,000)</u>	<u>460,913</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,149,550	1,146,109	3,441
Intergovernmental revenues	0	0	0
Investment income	55,181	0	55,181
Miscellaneous	3,068	0	3,068
Total Revenues:	<u>1,207,799</u>	<u>1,146,109</u>	<u>61,690</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	921	0	(921)
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	1,062	2,384	1,322
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	29,787	42,510	12,723
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	8,719	12,568	3,849
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	176,200	239,670	63,470
UPLAND MAINTENANCE	18,219	34,850	16,631
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	71,891	111,816	39,925
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,350	10,000	2,650
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	800	4,000	3,200
REPAIR & MAINT-TELEMTRY	217	5,000	4,783
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	980	1,000	20
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	98,361	133,194	34,833
Total Physical Environment	<u>430,247</u>	<u>905,593</u>	<u>475,346</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	68,911	69,000	89
Other	125	0	(125)
Total Capital outlay	<u>69,036</u>	<u>89,000</u>	<u>19,964</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	499,283	994,593	495,310
Excess (deficiency) of revenues over expenditures	<u>708,515</u>	<u>151,516</u>	<u>556,999</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(169,589)	(241,516)	71,927
Total Other financing sources (uses):	<u>(169,589)</u>	<u>(241,516)</u>	<u>71,927</u>
Net change in fund balance	538,926	(90,000)	628,926
Fund balances, beginning of year	1,186,990	0	1,186,990
Total Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Fund balance, end of period	<u>1,725,916</u>	<u>(90,000)</u>	<u>1,815,916</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	932,929	930,539	2,390
Intergovernmental revenues	0	0	0
Investment income	43,183	0	43,183
Miscellaneous	0	0	0
Total Revenues:	<u>976,113</u>	<u>930,539</u>	<u>45,574</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,908	1,000	(6,908)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	1,500	0	(1,500)
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	12,725	18,161	5,436
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,828	2,635	807
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	173,500	239,670	66,170
UPLAND MAINTENANCE	44,535	85,190	40,655
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	61,831	46,341	(15,490)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	610	8,000	7,390
REPAIR & MAINT-TELEMETRY	515	5,000	4,485
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	1,850	3,000	1,150
R&M- Aerator refurbishments	6,082	7,000	918
R & M PRESERVE STRUCTURES	85,305	150,000	64,695
REPAIR & MAINT- RTU GATES	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	25	0	(25)
Other	60,301	82,549	22,248
Total Physical Environment	<u>461,405</u>	<u>751,945</u>	<u>290,540</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>43,000</u>	<u>43,000</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>461,405</u>	<u>794,945</u>	<u>333,540</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>514,708</u>	<u>135,594</u>	<u>379,114</u>
Other financing sources (uses):			
Transfers out	<u>(149,805)</u>	<u>(178,594)</u>	<u>28,790</u>
Total Other financing sources (uses):	<u>(149,805)</u>	<u>(178,594)</u>	<u>28,790</u>
Net change in fund balance	364,903	(43,000)	407,903
Fund balances, beginning of year			
	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Total Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Fund balance, end of period	<u>1,300,056</u>	<u>(43,000)</u>	<u>1,343,056</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,070,173	3,062,555	7,618
Intergovernmental revenues	0	0	0
Investment income	114,488	0	114,488
Miscellaneous	2,110	0	2,110
Total Revenues:	3,186,772	3,062,555	124,217
Expenditures:			
Physical Environment			
ENGINEERING FEES	16,193	54,000	37,807
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	4,814	5,000	186
WATER QUALITY	9,825	17,390	7,565
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	389,610	525,150	135,540
CHEMICAL WEED CONTROL	250,578	331,937	81,359
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	24,062	34,683	10,621
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	6,460	6,460	0
PRESERVE/EXOTIC MAINT	67,072	109,250	42,178
REPAIR & MAINT-AERATORS	235,027	254,110	19,083
REPAIR & MAINT-PUMP STATN	6,600	55,000	48,400
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	41,400	47,000	5,600
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMTRY	2,329	10,500	8,171
REPAIR & MAINT-ROADS	67,503	130,000	62,497
REPAIR & MAINT-CULVERTS	4,200	100,000	95,800
REPAIR & MAINT - GATE/FENCE	850	5,000	4,150
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	24,394	35,000	10,606
R&M- GENERATORS	6,962	17,500	10,539
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	1,040	2,080	1,040
Other	200,704	268,540	67,836
Total Physical Environment	1,372,533	2,209,675	837,142
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	155,178	0	(155,178)
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	44,053	202,500	158,447
Other	4,433	8,403	3,970
Total Capital outlay	203,663	210,903	7,240
Principal	0	179,522	179,522
Interest	8,492	16,983	8,491
Total Expenditures:	1,584,688	2,617,083	1,032,395
Excess (deficiency) of revenues over expenditures	1,602,084	445,472	1,156,612
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(496,024)	(695,472)	199,448
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(496,024)	(695,472)	199,448
Net change in fund balance	1,106,060	(250,000)	1,356,060
Fund balances, beginning of year	2,362,653	0	2,362,653
Total Fund balances, beginning of year	2,362,653	0	2,362,653
Fund balance, end of period	3,468,713	(250,000)	3,718,713

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	75,710	75,540	170
Intergovernmental revenues	0	0	0
Investment income	7,256	0	7,256
Miscellaneous	68	0	68
Total Revenues:	83,034	75,540	7,494
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	146	194	48
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,150	1,000	(150)
MOWING & LANDSCAPE MAINTENANCE	2,346	3,381	1,035
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	1,000	(1,850)
REPAIR & MAINT - GENERAL	302	1,000	698
REPAIR & MAINT-TELEMETRY	102	5,000	4,898
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	750	754	4
Total Physical Environment	7,947	20,175	12,228
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	10,000	2,200
MACHINERY & EQUIPMENT	0	0	0
Other	791	2,088	1,297
Total Capital outlay	8,591	12,088	3,497
Total Expenditures:	16,538	32,263	15,725
Excess (deficiency) of revenues over expenditures	66,496	43,277	23,219
Other financing sources (uses):			
Transfers out	(33,863)	(53,277)	19,414
Total Other financing sources (uses):	(33,863)	(53,277)	19,414
Net change in fund balance	32,634	(10,000)	42,634
Fund balances, beginning of year	196,182	0	196,182
Total Fund balances, beginning of year	196,182	0	196,182
Fund balance, end of period	228,815	(10,000)	238,815

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,256	26,188	68
Intergovernmental revenues	0	0	0
Investment income	4,163	0	4,163
Miscellaneous	0	0	0
Total Revenues:	<u>30,419</u>	<u>26,188</u>	<u>4,231</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	871	1,255	384
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	987	7,994	7,007
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,188	2,989	801
Total Physical Environment	<u>4,166</u>	<u>18,876</u>	<u>14,710</u>
Capital outlay			
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>4,166</u>	<u>18,876</u>	<u>14,710</u>
Excess (deficiency) of revenues over expenditures	<u>26,253</u>	<u>7,312</u>	<u>18,941</u>
Other financing sources (uses):			
Transfers out	(6,965)	(10,812)	3,847
Total Other financing sources (uses):	<u>(6,965)</u>	<u>(10,812)</u>	<u>3,847</u>
Net change in fund balance	19,288	(3,500)	22,788
Fund balances, beginning of year	118,843	0	118,843
Total Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Fund balance, end of period	<u>138,131</u>	<u>(3,500)</u>	<u>141,631</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	975,252	972,528	2,724
Intergovernmental revenues	0	0	0
Investment income	34,621	0	34,621
Miscellaneous	43,960	0	43,960
Total Revenues:	1,053,833	972,528	81,305
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	2,215	0	(2,215)
LEGAL SERVICES	10,080	5,000	(5,080)
WATER QUALITY	3,504	5,480	1,976
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	29,624	42,702	13,078
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	9,127	10,079	952
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	145,508	166,474	20,966
REPAIR & MAINT-PUMP STATN	3,076	20,000	16,924
REPAIR & MAINT-CANAL/LAKE	5,000	5,000	0
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	5,520	5,000	(520)
REPAIR & MAINT-TELEMTRY	918	6,000	5,082
REPAIR & MAINT-CULVERTS	76,203	40,000	(36,203)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	25,289	28,000	2,711
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	141,159	194,582	53,423
Total Physical Environment	463,189	552,722	89,533
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	230,909	0	(230,909)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	7,106	115,500	108,394
Other	935	1,478	543
Total Capital outlay	238,950	116,978	(121,972)
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	706,699	775,227	68,528
Excess (deficiency) of revenues over expenditures	347,134	197,301	149,833

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 7/31/2024
(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	(145,945)	(181,097)	35,152
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(145,945)</u>	<u>(181,097)</u>	<u>35,152</u>
Net change in fund balance	201,189	16,204	184,985
Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>982,438</u></u>	<u><u>16,204</u></u>	<u><u>966,234</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,015,877	1,011,979	3,898
Intergovernmental revenues	0	0	0
Investment income	47,987	0	47,987
Miscellaneous	2,740	0	2,740
Total Revenues:	1,066,604	1,011,979	54,625
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,468	5,000	3,532
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	899	1,200	301
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	56,900	82,018	25,118
MOWING SERVICES	0	0	0
TRASH DISPOSAL	22,500	30,000	7,500
MOWING & LANDSCAPE MAINTENANCE	10,119	14,587	4,468
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	117,066	193,608	76,542
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,530	25,000	7,470
REPAIR & MAINT - GENERAL	3,570	15,000	11,430
REPAIR & MAINT-TELEMTRY	465	6,000	5,535
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	24,329	28,000	3,671
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	164,711	216,230	51,519
Total Physical Environment	422,636	670,675	248,039
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,800	501,500	477,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	40,749	92,000	51,251
Other	2,814	5,779	2,965
Total Capital outlay	67,363	599,279	531,916
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	489,999	1,269,954	779,955
Excess (deficiency) of revenues over expenditures	576,605	(257,975)	834,580

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(121,318)	(176,125)	54,807
Total Other financing sources (uses):	<u>(121,318)</u>	<u>(176,125)</u>	<u>54,807</u>
Net change in fund balance	455,286	(434,100)	889,386
Fund balances, beginning of year			
	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Total Fund balances, beginning of year	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Fund balance, end of period	<u><u>1,480,015</u></u>	<u><u>(434,100)</u></u>	<u><u>1,914,115</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,321,900	1,321,965	(65)
Intergovernmental revenues	0	0	0
Investment income	74,437	0	74,437
Miscellaneous	67,512	0	67,512
Total Revenues:	<u>1,463,849</u>	<u>1,321,965</u>	<u>141,884</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,478	40,000	34,522
ENGINEERING-PERMITS	16,319	0	(16,319)
ENVIRONMENTAL LIASON	18,943	25,031	6,088
LEGAL SERVICES	19,789	15,000	(4,789)
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	514	6,386	5,872
CHEMICAL WEED CONTROL	31,871	42,494	10,623
MOWING SERVICES	0	0	0
SECURITY SERVICES	384,443	461,331	76,889
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	32,187	46,395	14,208
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	206	26,220	26,015
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	25,771	340,000	314,229
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	4,770	6,876	2,106
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	24,042	20,978	(3,064)
Total Physical Environment	<u>572,533</u>	<u>1,210,159</u>	<u>637,626</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	5,582	3,186	(2,396)
Total Capital outlay	<u>5,582</u>	<u>553,186</u>	<u>547,604</u>
Principal	0	0	0
Total Expenditures:	<u>578,114</u>	<u>1,763,345</u>	<u>1,185,231</u>
Excess (deficiency) of revenues over expenditures	<u>885,735</u>	<u>(441,380)</u>	<u>1,327,115</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 7/31/2024
(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	(171,187)	(238,620)	67,433
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(171,187)</u>	<u>(238,620)</u>	<u>67,433</u>
Net change in fund balance	714,548	(680,000)	1,394,548
Fund balances, beginning of year	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Total Fund balances, beginning of year	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Fund balance, end of period	<u><u>2,422,736</u></u>	<u><u>(680,000)</u></u>	<u><u>3,102,736</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,148,009	2,141,417	6,592
Intergovernmental revenues	219,934	229,500	(9,566)
Investment income	103,684	0	103,684
Miscellaneous	23,657	0	23,657
Total Revenues:	2,495,285	2,370,917	124,368
Expenditures:			
Physical Environment			
ENGINEERING FEES	24,250	36,000	11,750
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	4,727	18,000	13,273
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	323,547	378,187	54,640
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	285,444	411,018	125,574
CHEMICAL WEED CONTROL	145,002	193,057	48,055
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	11,670	16,822	5,152
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	146,029	189,135	43,107
REPAIR & MAINT-PUMP STATN	63,609	55,000	(8,609)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	2,690	15,000	12,310
REPAIR & MAINT-TELEMETRY	7,420	37,000	29,580
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	10,469	40,000	29,531
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	24,394	28,000	3,606
R&M- GENERATORS	5,941	17,500	11,559
REPAIR & MAINT- STREET SWEEP	22,961	29,655	6,694
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	179,125	266,258	87,133
Total Physical Environment	1,293,198	2,056,575	763,377
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	7,106	97,500	90,394
Other	1,144	3,020	1,876
Total Capital outlay	8,250	100,520	92,270

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	<u>1,340,323</u>	<u>2,231,993</u>	<u>891,670</u>
Excess (deficiency) of revenues over expenditures	<u>1,154,962</u>	<u>138,924</u>	<u>1,016,038</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(268,852)	(371,770)	102,918
Capital contributions from landowners	18,453	22,047	(3,594)
Total Other financing sources (uses):	<u>(250,399)</u>	<u>(349,723)</u>	<u>99,324</u>
Net change in fund balance	904,563	(210,799)	1,115,362
Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Total Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Fund balance, end of period	<u>3,208,200</u>	<u>(210,799)</u>	<u>3,418,999</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	554,718	553,885	833
Intergovernmental revenues	0	0	0
Investment income	25,943	0	25,943
Miscellaneous	1,010	0	1,010
Total Revenues:	581,671	553,885	27,786
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,233	500	(733)
WATER QUALITY	9,653	14,762	5,109
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	2,349	26,665	24,316
CHEMICAL WEED CONTROL	22,922	30,563	7,641
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,834	5,526	1,692
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	32,560	85,365	52,805
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	749	7,000	6,251
REPAIR & MAINT-TELEMETRY	307	5,000	4,693
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	87,868	95,712	7,844
Total Physical Environment	171,097	335,819	164,722
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,600	20,000	4,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	76,174	92,000	15,826
Other	2,699	1,845	(854)
Total Capital outlay	94,473	113,845	19,372
Interest	0	0	0
Total Expenditures:	265,570	449,664	184,094
Excess (deficiency) of revenues over expenditures	316,101	104,221	211,880

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(80,914)</u>	<u>(124,221)</u>	<u>43,307</u>
Total Other financing sources (uses):	<u>(80,914)</u>	<u>(124,221)</u>	<u>43,307</u>
Net change in fund balance	235,187	(20,000)	255,187
Fund balances, beginning of year	560,369	0	560,369
Total Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Fund balance, end of period	<u><u>795,556</u></u>	<u><u>(20,000)</u></u>	<u><u>815,556</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,116	40,096	20
Investment income	15,490	0	15,490
Miscellaneous	0	0	0
Total Revenues:	<u>55,606</u>	<u>40,096</u>	<u>15,510</u>
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	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	399	397	(2)
Total Physical Environment	<u>476</u>	<u>11,985</u>	<u>11,509</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>476</u>	<u>26,985</u>	<u>26,509</u>
Excess (deficiency) of revenues over expenditures	<u>55,130</u>	<u>13,111</u>	<u>42,019</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,704)	(17,611)	5,907
Total Other financing sources (uses):	<u>(11,704)</u>	<u>(17,611)</u>	<u>5,907</u>
Net change in fund balance	43,426	(4,500)	47,926
Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Total Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Fund balance, end of period	<u>514,711</u>	<u>(4,500)</u>	<u>519,211</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	229,405	228,772	633
Intergovernmental revenues	0	0	0
Investment income	13,664	0	13,664
Miscellaneous	5,935	0	5,935
Total Revenues:	249,004	228,772	20,232
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	8,164	1,000	(7,164)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,314	1,577	263
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	5,238	7,550	2,312
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	12,000	4,500
REPAIR & MAINT - GENERAL	5,529	10,000	4,471
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	16,392	5,000	(11,392)
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,201	2,173	(28)
Total Physical Environment	62,458	49,362	(13,096)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	189	498	309
Total Capital outlay	51,589	20,498	(31,091)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	114,047	69,860	(44,187)
Excess (deficiency) of revenues over expenditures	134,957	158,912	(23,955)
Other financing sources (uses):			
Transfers out	(37,623)	(43,912)	6,289
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):	(37,623)	(43,912)	6,289
Net change in fund balance	97,333	115,000	(17,667)
Fund balances, beginning of year	328,176	0	328,176

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	328,176	0	328,176
Fund balance, end of period	425,510	115,000	310,510

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	803,133	801,955	1,178
Intergovernmental revenues	0	0	0
Investment income	23,815	0	23,815
Miscellaneous	1,190	0	1,190
Total Revenues:	828,138	801,955	26,183
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,800	10,000	(800)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	5,981	8,953	2,973
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	91,859	132,236	40,377
CHEMICAL WEED CONTROL	38,574	51,432	12,858
MOWING & LANDSCAPE MAINTENANCE	223	321	98
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	146,764	203,205	56,441
REPAIR & MAINT-AERATORS	10,893	52,940	42,047
REPAIR & MAINT-PUMP STATN	2,139	10,000	7,861
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,857	12,500	10,643
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	545	3,000	2,455
REPAIR & MAINT-TELEMETRY	710	10,000	9,290
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	2,173	12,500	10,327
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	1,040	2,080	1,040
Other	21,467	29,753	8,286
Total Physical Environment	337,332	559,802	222,470
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	149	392	243
Total Capital outlay	149	31,642	31,493
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	356,917	628,893	271,976

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>471,221</u>	<u>173,062</u>	<u>298,159</u>
Other financing sources (uses):			
Transfers out	(153,266)	(222,708)	69,442
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(153,266)</u>	<u>(222,708)</u>	<u>69,442</u>
Net change in fund balance	317,954	(49,646)	367,600
Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Total Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Fund balance, end of period	<u>742,329</u>	<u>(49,646)</u>	<u>791,975</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	323,137	322,542	595
Intergovernmental revenues	0	0	0
Investment income	14,972	0	14,972
Miscellaneous	880	0	880
Total Revenues:	<u>338,988</u>	<u>322,542</u>	<u>16,446</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	494	0	(494)
LEGAL SERVICES	180	500	320
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	4,853	36,805	31,952
CHEMICAL WEED CONTROL	29,172	38,896	9,724
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	450	648	198
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	114,657	115,031	374
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	165	4,000	3,835
REPAIR & MAINT-TELEMETRY	121	1,000	879
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	41,500	100,000	58,500
REPAIR & MAINT - GATE/FENCE	1,900	1,500	(400)
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	1,456	2,912	1,456
Other	<u>3,386</u>	<u>3,440</u>	<u>54</u>
Total Physical Environment	<u>200,792</u>	<u>318,058</u>	<u>117,266</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>348</u>	<u>919</u>	<u>571</u>
Total Capital outlay	<u>348</u>	<u>919</u>	<u>571</u>
Total Expenditures:	<u>201,140</u>	<u>318,977</u>	<u>117,837</u>
Excess (deficiency) of revenues over expenditures	<u>137,848</u>	<u>3,565</u>	<u>134,283</u>
Other financing sources (uses):			
Transfers out	(62,633)	(83,565)	20,932

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(62,633)</u>	<u>(83,565)</u>	<u>20,932</u>
Net change in fund balance	75,215	(80,000)	155,215
Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Total Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Fund balance, end of period	<u>402,847</u>	<u>(80,000)</u>	<u>482,847</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	336,517	335,774	743
Intergovernmental revenues	0	0	0
Investment income	30,996	0	30,996
Miscellaneous	73	0	73
Total Revenues:	<u>367,585</u>	<u>335,774</u>	<u>31,811</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,200	11,500	4,300
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	116	1,000	884
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	15,517	48,071	32,554
CHEMICAL WEED CONTROL	29,400	39,200	9,800
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	17,313	24,956	7,643
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,227	24,157	19,930
REPAIR & MAINT-AERATORS	873	7,994	7,121
REPAIR & MAINT-PUMP STATN	3,795	20,000	16,206
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	59,000	113,500	54,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	507	10,000	9,493
REPAIR & MAINT-TELEMETRY	630	5,000	4,370
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	10,070	13,395	3,325
Total Physical Environment	<u>151,882</u>	<u>399,506</u>	<u>247,624</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Other	340	567	227
Total Capital outlay	<u>7,446</u>	<u>211,817</u>	<u>204,371</u>
Principal	0	0	0
Total Expenditures:	<u>159,328</u>	<u>611,323</u>	<u>451,995</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>208,257</u>	<u>(275,549)</u>	<u>483,806</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(81,727)	(115,701)	33,974
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(81,727)</u>	<u>(115,701)</u>	<u>33,974</u>
Net change in fund balance	126,530	(391,250)	517,780
Fund balances, beginning of year			
	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Total Fund balances, beginning of year	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Fund balance, end of period	<u>955,604</u>	<u>(391,250)</u>	<u>1,346,854</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,256	177,097	159
Investment income	13,111	0	13,111
Miscellaneous	350	0	350
Total Revenues:	190,716	177,097	13,619
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	514	7,512	6,998
CHEMICAL WEED CONTROL	4,172	5,562	1,390
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	36,944	69,021	32,077
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	4,000	10,000	6,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,113	2,778	(335)
Total Physical Environment	50,619	120,106	69,487
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	266	703	437
Total Capital outlay	266	703	437
Total Expenditures:	50,885	120,809	69,924
Excess (deficiency) of revenues over expenditures	139,831	56,288	83,543
Other financing sources (uses):			
Transfers out	(41,003)	(56,288)	15,285
Total Other financing sources (uses):	(41,003)	(56,288)	15,285
Net change in fund balance	98,828	0	98,828
Fund balances, beginning of year	329,693	0	329,693
Total Fund balances, beginning of year	329,693	0	329,693
Fund balance, end of period	428,521	0	428,521

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	91,333	91,247	86
Intergovernmental revenues	0	0	0
Investment income	3,963	0	3,963
Miscellaneous	0	0	0
Total Revenues:	<u>95,297</u>	<u>91,247</u>	<u>4,050</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	514	6,386	5,872
CHEMICAL WEED CONTROL	8,439	11,252	2,813
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,916	30,820	21,904
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	914	903	(11)
Total Physical Environment	<u>23,403</u>	<u>52,724</u>	<u>29,321</u>
Capital outlay	1,315	171	(1,144)
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>31,196</u>	<u>65,378</u>	<u>34,182</u>
Excess (deficiency) of revenues over expenditures	<u>64,100</u>	<u>25,869</u>	<u>38,231</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(21,239)	(25,869)	4,630
Total Other financing sources (uses):	<u>(21,239)</u>	<u>(25,869)</u>	<u>4,630</u>
Net change in fund balance	42,861	0	42,861
Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Total Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Fund balance, end of period	<u>123,852</u>	<u>0</u>	<u>123,852</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	896,653	894,231	2,422
Intergovernmental revenues	0	0	0
Investment income	63,478	0	63,478
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	958,500	894,231	64,269
Expenditures:			
Physical Environment			
ENGINEERING FEES	39	18,000	17,961
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	5,000	4,565
WATER QUALITY	2,493	5,140	2,647
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	719	1,037	318
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	180,208	317,235	137,027
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,900	15,000	8,100
REPAIR & MAINT-BLDG	0	40,000	40,000
REPAIR & MAINT - GENERAL	572	10,000	9,428
REPAIR & MAINT-TELEMETRY	153	6,000	5,847
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	170,000	170,000
R&M- Aerator refurbishments	38,736	35,000	(3,736)
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	266,247	317,989	51,742
Total Physical Environment	500,148	1,028,084	527,936
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	60,000	60,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,549	138,000	(35,549)
Other	1,048	2,106	1,058
Total Capital outlay	174,597	200,106	25,509
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	674,745	1,228,190	553,445
Excess (deficiency) of revenues over expenditures	283,755	(333,959)	617,714

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 7/31/2024
(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	<u>(187,892)</u>	<u>(276,041)</u>	<u>88,149</u>
Total Other financing sources (uses):	<u>(187,892)</u>	<u>(276,041)</u>	<u>88,149</u>
Net change in fund balance	95,862	(610,000)	705,862
Fund balances, beginning of year	1,551,748	0	1,551,748
Total Fund balances, beginning of year	<u>1,551,748</u>	<u>0</u>	<u>1,551,748</u>
Fund balance, end of period	<u><u>1,647,610</u></u>	<u><u>(610,000)</u></u>	<u><u>2,257,610</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	21,607	21,587	20
Intergovernmental revenues	0	0	0
Investment income	1,311	0	1,311
Miscellaneous	500	0	500
Total Revenues:	<u>23,417</u>	<u>21,587</u>	<u>1,830</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	76	87	11
CHEMICAL WEED CONTROL	1,352	1,803	451
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,529	2,204	675
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	2,500	2,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	212	215	3
Total Physical Environment	<u>5,019</u>	<u>15,809</u>	<u>10,790</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	27	72	45
Total Capital outlay	<u>27</u>	<u>5,072</u>	<u>5,045</u>
Total Expenditures:	<u>5,047</u>	<u>20,881</u>	<u>15,834</u>
Excess (deficiency) of revenues over expenditures	<u>18,370</u>	<u>706</u>	<u>17,664</u>
Other financing sources (uses):			
Transfers out	(5,345)	(7,781)	2,436
Total Other financing sources (uses):	<u>(5,345)</u>	<u>(7,781)</u>	<u>2,436</u>
Net change in fund balance	13,025	(7,075)	20,100
Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Total Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Fund balance, end of period	<u>42,730</u>	<u>(7,075)</u>	<u>49,805</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,817	4,808	9
Investment income	<u>1,252</u>	<u>0</u>	<u>1,252</u>
Total Investment income	<u>1,252</u>	<u>0</u>	<u>1,252</u>
Total Revenues:	<u>6,069</u>	<u>4,808</u>	<u>1,261</u>
Expenditures:			
Physical Environment			
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,529	2,204	675
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>48</u>	<u>49</u>	<u>1</u>
Total Physical Environment	2,978	5,365	2,387
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,978</u>	<u>5,365</u>	<u>2,387</u>
Excess (deficiency) of revenues over expenditures	<u>3,091</u>	<u>(557)</u>	<u>3,648</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(556)</u>	<u>(943)</u>	<u>387</u>
Total Other financing sources (uses):	<u>(556)</u>	<u>(943)</u>	<u>387</u>
Net change in fund balance	2,535	(1,500)	4,035
Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Total Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Fund balance, end of period	<u>40,671</u>	<u>(1,500)</u>	<u>42,171</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,483	25,456	27
Intergovernmental revenues	0	0	0
Investment income	2,409	0	2,409
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>27,888</u>	<u>25,456</u>	<u>2,432</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,520	2,026	506
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,505	11,505
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	3,000	3,000	0
Other	252	252	0
Total Physical Environment	<u>6,227</u>	<u>19,958</u>	<u>13,731</u>
Capital outlay	39	102	63
Total Expenditures:	<u>6,266</u>	<u>20,060</u>	<u>13,794</u>
Excess (deficiency) of revenues over expenditures	<u>21,622</u>	<u>5,396</u>	<u>16,226</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,391)	(9,396)	2,005
Total Other financing sources (uses):	<u>(7,391)</u>	<u>(9,396)</u>	<u>2,005</u>
Net change in fund balance	14,230	(4,000)	18,230
Fund balances, beginning of year	63,656	0	63,656
Total Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Fund balance, end of period	<u>77,886</u>	<u>(4,000)</u>	<u>81,886</u>

Northern Palm Beach County Improvement District

Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)

Unit 34

From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	191,758	190,698	1,060
Intergovernmental revenues	0	0	0
Investment income	11,544	0	11,544
Miscellaneous	190	0	190
Total Revenues:	<u>203,492</u>	<u>190,698</u>	<u>12,794</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	14,322	19,096	4,774
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	307	0	(307)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	8,172	11,780	3,608
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	5,185	10,000	4,815
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	11,912	10,000	(1,912)
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	5,120	4,635	(485)
Total Physical Environment	<u>45,959</u>	<u>112,591</u>	<u>66,632</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	9,338	0	(9,338)
Other	46	120	74
Total Capital outlay	<u>9,383</u>	<u>7,620</u>	<u>(1,763)</u>
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	<u>58,007</u>	<u>147,079</u>	<u>89,072</u>
Excess (deficiency) of revenues over expenditures	<u>145,485</u>	<u>43,619</u>	<u>101,866</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(57,199)	(71,829)	14,630
Total Other financing sources (uses):	<u>(57,199)</u>	<u>(71,829)</u>	<u>14,630</u>
Net change in fund balance	88,286	(28,210)	116,496
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 34
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	276,936	0	276,936
Total Fund balances, beginning of year	276,936	0	276,936
Fund balance, end of period	365,222	(28,210)	393,432

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	75,503	75,242	261
Investment income	<u>12,592</u>	<u>0</u>	<u>12,592</u>
Total Investment income	<u>12,592</u>	<u>0</u>	<u>12,592</u>
Total Revenues:	<u>88,095</u>	<u>75,242</u>	<u>12,853</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	3,150	20,000	16,850
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	<u>755</u>	<u>745</u>	<u>(10)</u>
Total Physical Environment	4,112	107,482	103,370
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>49</u>	<u>128</u>	<u>79</u>
Total Capital outlay	<u>49</u>	<u>128</u>	<u>79</u>
Total Expenditures:	<u>4,160</u>	<u>107,610</u>	<u>103,450</u>
Excess (deficiency) of revenues over expenditures	<u>83,935</u>	<u>(32,368)</u>	<u>116,303</u>
Other financing sources (uses):			
Transfers out	<u>(15,914)</u>	<u>(24,632)</u>	<u>8,718</u>
Total Other financing sources (uses):	<u>(15,914)</u>	<u>(24,632)</u>	<u>8,718</u>
Net change in fund balance	68,020	(57,000)	125,020
Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Total Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Fund balance, end of period	<u>422,884</u>	<u>(57,000)</u>	<u>479,884</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	1,310	0	1,310
Miscellaneous	0	0	0
Total Revenues:	<u>8,868</u>	<u>7,539</u>	<u>1,329</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	76	75	(1)
Total Physical Environment	<u>1,469</u>	<u>3,678</u>	<u>2,209</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	19	50	31
Total Capital outlay	<u>19</u>	<u>50</u>	<u>31</u>
Total Expenditures:	<u>1,488</u>	<u>3,728</u>	<u>2,240</u>
Excess (deficiency) of revenues over expenditures	<u>7,380</u>	<u>3,811</u>	<u>3,569</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,159)	(5,811)	2,652
Total Other financing sources (uses):	<u>(3,159)</u>	<u>(5,811)</u>	<u>2,652</u>
Net change in fund balance	4,221	(2,000)	6,221
Fund balances, beginning of year	<u>38,534</u>	<u>0</u>	<u>38,534</u>
Total Fund balances, beginning of year	<u>38,534</u>	<u>0</u>	<u>38,534</u>
Fund balance, end of period	<u>42,755</u>	<u>(2,000)</u>	<u>44,755</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,038,795	1,034,066	4,729
Intergovernmental revenues	0	0	0
Investment income	48,198	0	48,198
Miscellaneous	1,198	0	1,198
Total Revenues:	<u>1,088,191</u>	<u>1,034,066</u>	<u>54,125</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	21,482	5,000	(16,482)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,651	1,500	(2,151)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	87,083	125,525	38,442
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,829	15,609	4,780
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	316,653	422,752	106,099
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,257	40,000	38,743
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,590	15,000	10,410
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMETRY	3,544	12,000	8,456
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	4,500	4,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	2,900	14,000	11,100
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	<u>26,581</u>	<u>42,582</u>	<u>16,001</u>
Total Physical Environment	<u>484,959</u>	<u>774,034</u>	<u>289,075</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	217,409	0	(217,409)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>377</u>	<u>995</u>	<u>618</u>
Total Capital outlay	<u>217,786</u>	<u>80,995</u>	<u>(136,791)</u>
Total Expenditures:	<u>702,745</u>	<u>855,029</u>	<u>152,284</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>385,446</u>	<u>179,037</u>	<u>206,409</u>
Other financing sources (uses):			
Transfers out	<u>(218,695)</u>	<u>(274,037)</u>	<u>55,342</u>
Total Other financing sources (uses):	<u>(218,695)</u>	<u>(274,037)</u>	<u>55,342</u>
Net change in fund balance	166,751	(95,000)	261,751
Fund balances, beginning of year			
	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Total Fund balances, beginning of year	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Fund balance, end of period	<u>1,280,307</u>	<u>(95,000)</u>	<u>1,375,307</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	120,789	119,939	850
Intergovernmental revenues	0	0	0
Investment income	18,271	0	18,271
Miscellaneous	3,413	0	3,413
Total Revenues:	<u>142,473</u>	<u>119,939</u>	<u>22,534</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	200	400	200
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
Repairs & Maint - Catch Basins	0	200,000	200,000
REPAIR & MAINT- STREET SWEEP	5,245	7,200	1,955
Other	4,619	3,238	(1,381)
Total Physical Environment	<u>13,187</u>	<u>314,390</u>	<u>301,203</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	98	258	160
Total Capital outlay	<u>98</u>	<u>258</u>	<u>160</u>
Total Expenditures:	<u>13,285</u>	<u>314,648</u>	<u>301,363</u>
Excess (deficiency) of revenues over expenditures	<u>129,188</u>	<u>(194,709)</u>	<u>323,897</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(30,755)	(55,291)	24,536
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(30,755)</u>	<u>(55,291)</u>	<u>24,536</u>
Net change in fund balance	98,433	(250,000)	348,433
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	<u>516,070</u>	<u>0</u>	<u>516,070</u>
Fund balance, end of period	<u>614,503</u>	<u>(250,000)</u>	<u>864,503</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	454,092	453,110	982
Intergovernmental revenues	0	0	0
Investment income	25,455	0	25,455
Total Investment income	25,455	0	25,455
Total Revenues:	479,547	453,110	26,437
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	514	6,386	5,872
CHEMICAL WEED CONTROL	6,161	8,214	2,054
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	58,611	93,462	34,851
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	5,700	200,000	194,300
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	8,550	20,000	11,450
REPAIR & MAINT- STREET SWEEP	13,398	18,412	5,014
Other	4,498	4,485	(13)
Total Physical Environment	106,415	382,869	276,454
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	159	421	262
Total Capital outlay	159	421	262
Debt issuance costs	0	0	0
Total Expenditures:	106,574	383,290	276,716
Excess (deficiency) of revenues over expenditures	372,973	69,820	303,153
Other financing sources (uses):			
Transfers out	(69,540)	(90,451)	20,911
Total Other financing sources (uses):	(69,540)	(90,451)	20,911
Net change in fund balance	303,433	(20,631)	324,064
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 45
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	558,507	0	558,507
Total Fund balances, beginning of year	558,507	0	558,507
Fund balance, end of period	861,939	(20,631)	882,570

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	44,257	44,189	68
Investment income	9,884	0	9,884
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>53,971</u>	<u>44,189</u>	<u>9,782</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	439	1,465	1,026
Total Physical Environment	<u>1,566</u>	<u>19,342</u>	<u>17,776</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	407	1,075	668
Total Capital outlay	<u>407</u>	<u>1,075</u>	<u>668</u>
Total Expenditures:	<u>1,973</u>	<u>20,417</u>	<u>18,444</u>
Excess (deficiency) of revenues over expenditures	<u>51,998</u>	<u>23,772</u>	<u>28,226</u>
Other financing sources (uses):			
Transfers out	(16,484)	(23,772)	7,288
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(16,484)</u>	<u>(23,772)</u>	<u>7,288</u>
Net change in fund balance	35,514	0	35,514
Fund balances, beginning of year	291,971	0	291,971
Total Fund balances, beginning of year	<u>291,971</u>	<u>0</u>	<u>291,971</u>
Fund balance, end of period	<u>327,484</u>	<u>0</u>	<u>327,484</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	56,489	56,377	112
Intergovernmental revenues	0	0	0
Investment income	14,655	0	14,655
Miscellaneous	54	0	54
Total Revenues:	<u>71,198</u>	<u>56,377</u>	<u>14,821</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,169	1,685	516
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	2,100	7,500	5,400
REPAIR & MAINT - GENERAL	4,175	5,000	825
REPAIR & MAINT-TELEMETRY	1,851	5,000	3,149
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,049	1,610	(439)
Total Physical Environment	<u>12,936</u>	<u>107,626</u>	<u>94,690</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,237	627	(2,610)
Total Capital outlay	<u>3,237</u>	<u>627</u>	<u>(2,610)</u>
Total Expenditures:	<u>16,173</u>	<u>108,253</u>	<u>92,080</u>
Excess (deficiency) of revenues over expenditures	<u>55,025</u>	<u>(51,876)</u>	<u>106,901</u>
Other financing sources (uses):			
Transfers out	(20,218)	(35,624)	15,406
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 47
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(20,218)</u>	<u>(35,624)</u>	<u>15,406</u>
Net change in fund balance	34,807	(87,500)	122,307
Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Total Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Fund balance, end of period	<u>479,772</u>	<u>(87,500)</u>	<u>567,272</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	87,770	87,661	109
Investment income	8,076	0	8,076
Miscellaneous	4,878	0	4,878
Total Revenues:	100,724	87,661	13,063
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,782	0	(2,782)
LEGAL SERVICES	435	500	65
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,244	6,993	1,749
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,162	4,558	1,396
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,378	43,138	27,760
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	878	868	(10)
Total Physical Environment	28,212	66,438	38,226
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	38	100	62
Total Capital outlay	38	100	62
Total Expenditures:	28,249	66,538	38,289
Excess (deficiency) of revenues over expenditures	72,474	21,123	51,351
Other financing sources (uses):			
Transfers out	(23,612)	(31,123)	7,511
Total Other financing sources (uses):	(23,612)	(31,123)	7,511
Net change in fund balance	48,863	(10,000)	58,863
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	213,398	0	213,398
Fund balance, end of period	262,260	(10,000)	272,260

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,506	41,270	236
Investment income	4,468	0	4,468
Miscellaneous	0	0	0
Total Revenues:	<u>45,974</u>	<u>41,270</u>	<u>4,704</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
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	5,000	5,000
Other	415	408	(7)
Total Physical Environment	<u>530</u>	<u>24,040</u>	<u>23,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	38	101	63
Total Capital outlay	<u>38</u>	<u>101</u>	<u>63</u>
Total Expenditures:	<u>569</u>	<u>24,141</u>	<u>23,572</u>
Excess (deficiency) of revenues over expenditures	<u>45,406</u>	<u>17,129</u>	<u>28,277</u>
Other financing sources (uses):			
Transfers out	(8,243)	(12,596)	4,353
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(8,243)</u>	<u>(12,596)</u>	<u>4,353</u>
Net change in fund balance	37,163	4,533	32,630
Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Total Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Fund balance, end of period	<u>153,273</u>	<u>4,533</u>	<u>148,740</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,993	99,011	(18)
Investment income	11,104	0	11,104
Miscellaneous	41,430	0	41,430
Total Revenues:	<u>151,528</u>	<u>99,011</u>	<u>52,517</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	156	5,000	4,844
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	2,320	500	(1,820)
FINANCIAL CONS./ADVISOR	300	600	300
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	44	10,000	9,956
REPAIR & MAINT-TELEMETRY	455	1,000	545
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,571	3,941	(630)
Total Physical Environment	<u>11,099</u>	<u>62,768</u>	<u>51,669</u>
Capital outlay	935	2,467	1,532
Total Expenditures:	<u>12,033</u>	<u>65,235</u>	<u>53,202</u>
Excess (deficiency) of revenues over expenditures	<u>139,494</u>	<u>33,776</u>	<u>105,718</u>
Other financing sources (uses):			
Transfers out	(25,888)	(33,776)	7,888
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(25,888)</u>	<u>(33,776)</u>	<u>7,888</u>
Net change in fund balance	113,606	0	113,606
Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Total Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Fund balance, end of period	<u>367,206</u>	<u>0</u>	<u>367,206</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	3,447	0	3,447
Total Investment income	3,447	0	3,447
Total Revenues:	3,447	0	3,447
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	14,746	15,000	254
MOWING & LANDSCAPE MAINTENANCE	22,009	31,724	9,715
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	8,000	15,000	7,000
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	5,000	5,000
Other	20,948	21,906	958
Total Physical Environment	66,026	89,001	22,975
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	2,988	10,000	7,012
Other	0	0	0
Total Capital outlay	2,988	10,000	7,012
Total Expenditures:	69,014	99,001	29,987
Excess (deficiency) of revenues over expenditures	(65,567)	(99,001)	33,434
Other financing sources (uses):			
Transfers out	(1,984)	(3,404)	1,420
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	33,867	46,442	(12,575)
Other	40,483	55,963	(15,480)
Total Capital contributions from landowners	74,350	102,405	(28,055)
Total Other financing sources (uses):	72,366	99,001	(26,635)
Net change in fund balance	6,800	0	6,800
Fund balances, beginning of year	115,610	0	115,610
Total Fund balances, beginning of year	115,610	0	115,610

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Common area fund
 From 10/1/2023 Through 7/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	122,410	0	122,410

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2023 Through 7/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	23,394	0	23,394
Miscellaneous	<u>517,224</u>	<u>0</u>	<u>517,224</u>
Total Revenues:	<u>540,618</u>	<u>0</u>	<u>540,618</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	206,676	0	(206,676)
LEGAL SERVICES	464	0	(464)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	56,524	0	(56,524)
Other	<u>73,552</u>	<u>0</u>	<u>(73,552)</u>
Total Physical Environment	337,216	0	(337,216)
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>337,216</u>	<u>0</u>	<u>(337,216)</u>
Excess (deficiency) of revenues over expenditures	<u>203,402</u>	<u>0</u>	<u>203,402</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,236)</u>	<u>0</u>	<u>(1,236)</u>
Total Other financing sources (uses):	<u>(1,236)</u>	<u>0</u>	<u>(1,236)</u>
Net change in fund balance	202,167	0	202,167
Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Total Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Fund balance, end of period	<u>687,542</u>	<u>0</u>	<u>687,542</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	43,307	48,603	69,713	15,741
Miscellaneous	-	-	-	-
Total Revenues:	43,307	48,603	69,713	15,741
Expenditures:				
Capital outlay	1,861,124	2,706,080	68,958	325,078
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,861,124	2,706,080	97,833	325,078
Excess (deficiency) of revenues over expenditures	(1,817,817)	(2,657,477)	(28,119)	(309,337)
Other financing sources (uses):				
Transfers in	-	677,849	-	-
Transfers out	(32,030)	-	-	(6,960)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	3,000,000	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(32,030)	677,849	3,000,000	(6,960)
Net change in fund balance	(1,849,847)	(1,979,628)	2,971,881	(316,297)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	841,044	409,358	2,971,881	327,613

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	14,056	7,028	647	1,908
Miscellaneous	-	-	-	-
Total Revenues:	14,056	7,028	647	1,908
Expenditures:				
Capital outlay	-	-	-	60,438
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	5,775	2,888	-	963
Total Expenditures:	5,775	2,888	-	61,400
Excess (deficiency) of revenues over expenditures	8,281	4,141	647	(59,492)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	600,000	300,000	-	100,000
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	600,000	300,000	-	100,000
Net change in fund balance	608,281	304,141	647	40,508
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	608,281	304,141	21,391	40,508

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	58,548
Miscellaneous	-
Total Revenues:	58,548
Expenditures:	
Capital outlay	979,833
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	979,833
Excess (deficiency) of revenues over expenditures	(921,285)
Other financing sources (uses):	
Transfers in	-
Transfers out	(7,324)
Capital contributions from landowners	-
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):	(7,324)
Net change in fund balance	(928,609)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	950,428

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	333,965	5,387,879	408,418	387,338
Intergovernmental revenues	-	-	-	-
Investment income	7,036	385,008	8,668	7,421
Miscellaneous	-	-	-	-
Total Revenues:	341,001	5,772,888	417,087	394,759
Expenditures:				
Principal	-	-	-	-
Interest	32,136	1,823,100	39,775	8,482
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,315	53,679	4,039	3,835
Total Expenditures:	35,451	1,876,779	43,814	12,317
Excess (deficiency) of revenues over expenditures	305,550	3,896,109	373,273	382,441
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	305,550	3,896,109	373,273	382,441
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	351,147	12,166,711	429,100	406,026

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,786,663	1,297,355	516,628	198,247
Intergovernmental revenues	-	-	-	-
Investment income	72,073	54,623	12,187	4,682
Miscellaneous	-	-	-	-
Total Revenues:	2,858,736	1,351,979	528,815	202,929
Expenditures:				
Principal	-	-	-	-
Interest	155,883	125,838	32,294	18,358
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,689	12,890	5,120	1,973
Total Expenditures:	183,572	138,727	37,414	20,331
Excess (deficiency) of revenues over expenditures	2,675,164	1,213,251	491,402	182,598
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	2,675,164	1,213,251	491,402	182,598
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	3,471,564	2,111,889	594,345	230,072

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,227,896	573,209	269,457	759,066
Intergovernmental revenues	-	-	-	-
Investment income	28,392	13,775	7,341	39,146
Miscellaneous	-	-	-	-
Total Revenues:	1,256,288	586,984	276,798	798,211
Expenditures:				
Principal	-	-	-	-
Interest	110,608	47,012	38,161	175,469
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,111	5,715	2,669	7,540
Total Expenditures:	122,719	52,727	40,830	183,008
Excess (deficiency) of revenues over expenditures	1,133,569	534,257	235,968	615,203
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	1,133,569	534,257	235,968	615,203
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	1,640,658	681,487	324,463	1,383,074

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 7/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,076,071
Intergovernmental revenues	-
Investment income	220,583
Miscellaneous	-
Total Revenues:	3,296,654
Expenditures:	
Principal	-
Interest	1,075,120
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,499
Total Expenditures:	1,105,619
Excess (deficiency) of revenues over expenditures	2,191,035
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	2,191,035
Fund balances, beginning of year	4,826,031
Fund balance, end of period	7,017,065

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2023 Through 7/31/2024

	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	29,871.30	0.00	29,871.30
Miscellaneous	48,471.28	0.00	48,471.28
Total Revenues:	78,342.58	0.00	78,342.58
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,940,152.02	2,529,714.00	589,561.98
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	87,065.95	100,000.00	12,934.05
IT Services	68,748.55	73,905.00	5,156.45
MOWING & LANDSCAPE MAINTENANCE	33,867.38	55,963.00	22,095.62
ELECTRICITY	14,271.30	29,380.00	15,108.70
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	65,726.90	74,480.00	8,753.10
R & M - HVAC REPAIRS	38,041.70	50,000.00	11,958.30
PUBLIC INFORMATION	12,428.46	25,000.00	12,571.54
FUEL-VEHICLES	40,737.11	68,500.00	27,762.89
Other	1,091,405.39	1,573,757.00	482,351.61
Total Physical Environment	3,776,301.31	4,967,179.00	1,190,877.69
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	127,234.84	401,000.00	273,765.16
Total Capital outlay	127,234.84	401,000.00	273,765.16
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	3,904,418.73	5,388,603.00	1,484,184.27
Excess (deficiency) of revenues over expenditures	(3,826,076.15)	(5,388,603.00)	1,562,526.85
Other financing sources (uses):			
Transfers in	3,774,854.59	5,188,603.00	(1,413,748.41)
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	25,668.81	0.00	25,668.81
Total Other financing sources (uses):	3,800,523.40	5,188,603.00	(1,388,079.60)
Net change in fund balance	(25,552.75)	(200,000.00)	174,447.25
Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Total Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Fund balance, end of year	1,169,442.08	(200,000.00)	1,369,442.08

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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 Govt 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:

09/24/2023

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 09/24/2023

Tracie Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

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KATHLEEN ALLEN
Notary Public
State of Wisconsin

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, 2023 and Sept. 30, 2024. 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 10/25/2023, 11/15/2023, 12/13/2023, 01/24/2024, 02/28/2024, 03/27/2024, 04/24/2024, 05/22/2024, 06/26/2024, 07/24/2024, 08/28/2024 and 09/25/2024.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/11/2023, 01/10/2024, 02/14/2024, 03/13/2024, 04/10/2024, 05/08/2024, 06/12/2024, 07/10/2024, 08/14/2024 and 09/11/2024.

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
9218757 9/24/23